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Current Topics.

The New Increase of Rent, &c. (Restrictions) Rules.

WE PRINT elsewhere a set of rules which have been made under the recent Increase of Rent, &c. (Restrictions) Act. They apply the rules of 1916 to the extended jurisdiction created by the new Act, and make special provision as to applications made under section 6 of that Act, which imposes a restriction on the rents of furnished houses. Some points of interest have been decided this week in *Epsom Grand Stand Association (Limited) v. Clarke* (Times, 28th inst.), with regard to the protection afforded where premises are used as a dwelling-house and also for business purposes, and a week or two ago in *Vernon Investment Association v. Welch* (Times, 17th inst.) and *Crook v. Whitbread* (Times, 24th inst.). To these we hope to refer next week.

Lord Reading's Return.

LORD READING's great public services to the national cause during the last five years have been so many and remarkable that the very warm welcome accorded him in the Court of Appeal on his return to judicial duties was only the just appreciation of a wonderful record. Lord READING, indeed, has been one of the most versatile men of our generation. A boyhood spent at sea, a youth on the Stock Exchange, an early manhood at the Bar, a mature manhood in Parliament and on the Bench have been the preludes to a still more remarkable career in middle life. The outbreak of war left our Government face to face with a gigantic problem—how to avert the economic disasters that a failure of credit and a commercial crisis would bring about. The necessary economic measures and their appropriate legal garb were both gigantic questions. Lord READING's union of legal with financial experience, and his bold originality of mind, solved both, for

he was the ruling spirit on the Financial Committee to which—in daring defiance of precedent—the Lord Chief Justice of England was at once appointed. Later on, the international complications occasioned by our system of continental blockade required a tactful diplomat to unravel without prejudice to our friendly relations with neutrals. This service also Lord READING rendered. Finally he went as Ambassador to the United States for the most unorthodox of ambassadorial purposes—namely, to settle the mode of paying for our imports of munitions and food, to arrange the regulation of the money exchanges, and to get the financial assistance of the American investors to sustain British spending powers. His consummate financial skill and his knowledge of the world enabled him to solve all these vexed problems. And not only his personal tact assisted him in so doing. No little weight must be allowed to the circumstance that he was a great lawyer. For the common law of England is also the common law of America. Great names in English jurisprudence are also celebrated names in America. An eminent English lawyer meets in America with the respect to which his status at the Bar justly entitles him, just as famous American jurists and lawyers win recognition here. No doubt this union of common interests and traditions between English and American lawyers was one of Lord READING's great assets in the successful performance of his arduous duties.

Lord Finlay.

BOTH BRANCHES of the legal profession will heartily concur in the tribute paid to his predecessor on the Woolsack by Lord BIRKENHEAD at the dinner given in honour of Lord FINLAY in the Middle Temple Hall on Tuesday. The late Chancellor has occupied so long an eminent position at the Bar that one is apt to forget he is one of the men who have wooed the law only as their "second love." Medicine was Lord FINLAY's "first love" among the professions, and in his days at Edinburgh he attained the highest distinction as a medical student. But, like another eminent son of Dunedin, who in these latter days has shewn that the medical profession may be a gate to an unexpected career, FINLAY soon found that his tastes were rather for the forum than the operating theatre. He came to London, read for the Bar, and in due course was called by the benchers of the Middle Temple. His gradual but sure success as a commercial lawyer is within the knowledge of all of us, and the memory of some. But solid, distinguished, and impressive as were his forensic talents, it is not on account of these that Lord FINLAY will be remembered. Rather it is his stern Puritan force of character, his uncompromising honesty and straightforwardness, his manifest sincerity and adherence to principle that will give Lord FINLAY an honoured name among the eminent occupants of the Woolsack. In politics and at the Bar alike he was steadfast to principle and invincibly conscientious. A convinced Free Trader, he jeopardized his political career in 1905 and 1910 rather than compromise with his principles. An old-fashioned opponent of female franchise, he reinforced Lord LOREBURN—another stalwart adherent of uncompromising principles—in what practical politicians felt to be a hopeless opposition to the enfranchisement of women in the Reform Bill of 1918. Yet no man was less of a Rip Van Winkle. Moderate, reasonably sane, if a trifle strait-laced and old-fashioned, he was a splendid monument of those old Conservative principles which in these latter days have disappeared in the more modern form of democratic Toryism of which Lord BIRKENHEAD may fairly be regarded as a typical representative. Foes in politics may unite with his friends, as they did on Tuesday in the Middle Temple Hall, in regretting the disappearance from public life of one whom all men trusted and all men respected.

Excess Profits Duty and "Net Profits."

THE Court of Appeal have dismissed the appeal in *Patent Castings Syndicate v. Etherington* (*ante*, p. 390; 1919, 1 Ch. 306), and have decided a point as to excess profits duty which

has been the subject of much judicial difference of opinion. Is it of the nature of income tax—a burden on the individual owner or shareholder—and therefore not to be deducted before the net profits of a business are arrived at? Or is it rather in the nature of a charge on the business, so that there are no profits for distribution until it has been taken out of the gross profits—that is, it must be deducted before the net profits are ascertained. It seems to be reasonably clear that the latter is the correct view. The special circumstances of the war required—partly for the sake of revenue and partly to check "profiteering"—that a certain part of the profits of a business in excess of the pre-war profits—50 per cent. at first and finally 80 per cent.—should be paid over to the Government, and this was a direct levy on the business as such before there were profits available for distribution. This view was taken by PETERSON, J., in *Collins v. Sedgwick* (1917, 1 Ch. 179) and *Re Condron* (1917, 1 Ch. 639), and was followed by YOUNGER, J., in the *Patent Castings Syndicate* case, and it has now been adopted by the Court of Appeal. The opposite view prevailed in three other cases which we noticed recently (*ante*, p. 348). The statutory provisions, said WARRINGTON, L.J., "shewed that excess profits duty was not a part of the profits available for payment to shareholders, but an outgoing which had to be paid to a third party before the profits were ascertained." Of course, in some of the cases there may have been special circumstances calling for another meaning being given to "net profits" or some similar phrase; but as a general rule excess profits are to be deducted in arriving at net profits.

The Transport Bill.

THE TRANSPORT BILL—or, to give it its official title, the Ministry of Ways and Communications Bill—has now passed the Standing Committee, and, as amended, has been reported to the House. The Bill is perhaps one of the most extensive measures for introducing official control in business matters that has hitherto been attempted. Electricity has been struck out, and reserved for separate treatment; this is now under consideration in the Electricity (Supply) Bill; but there pass to the new Minister all existing Government powers relating to railways; light railways; tramways; canals and inland waterways; roads, bridges, and ferries—these are retained in spite of a strong effort in Committee to exclude them—and vehicles and traffic thereon; and harbours, docks and piers, the docks also surviving a similar effort. Moreover, where during the war possession has been taken of railways by the Government, this may be retained by the Minister for two years, with a view to formulation of future policy, and such possession may be extended to other undertakings of the nature just enumerated (but municipal tramways have been struck out).

The Amendments in the Bill.

IT WOULD be premature to attempt a summary of all the changes which have been made in Committee. These are numerous and important, and the proposed autocratic powers of the Minister appear to have been substantially moderated. The Bill was reprinted as amended up to 8th May, but there have been further changes since, and it is impracticable from the reports of the proceedings in Committee to give a reliable estimate of the effect of the amended Bill. But a clause has been inserted excluding the powers of the Board of Trade in respect of the Railway and Canal Commission from the general transfer to the new Minister, and providing for their transfer instead to the Home Secretary. More important are the safeguards which have been inserted in relation to the power of the Minister over rates and fares. As the Bill was originally drafted, these were left to his discretion, notwithstanding any statutory limitations. He has this discretion in the amended Bill; but an Advisory Committee of five (one being a person of experience in the law, to be chairman) has been added, and no revision of rates and fares can be made till after reference to the Committee, who will make formal inquiry into the matter. Provision appears to have been made also for the

appointment of Advisory Committees as a check upon the Minister in the exercise of his powers of taking over further undertakings. And an important change is proposed by the amendment which makes the Minister "responsible for the acts and defaults of the officers and servants of the Ministry," and "liable to pay and entitled to receive costs in like manner as a private person." This appears to be a new liability for a Government Department.

Private Rights and Public Bye-Laws.

AN INTERESTING point which one would expect to arise oftener came before the Divisional Court in *Smith v. Great Yarmouth Port and Haven Commissioners* (Times, 20th inst.). The Commissioners were authorized by their enabling Act—the Great Yarmouth Port and Haven Act of 1900, s. 28—to make bye-laws (*inter alia*) "for the regulation or prevention of the use of firearms in the Haven . . . and on the piers of the Haven or on the rivers or from the quays or banks thereof. . . ." They made a bye-law in 1909, section 22 (2) of which forbade any person to "use any firearm or airgun, providing always that this sub-section shall not affect the rights of riparian owners of land." On a case stated by justices the validity of this bye-law was questioned. It is clearly not *ultra vires*, nor is it uncertain—the two chief flaws in the validity of bye-laws. But there remains the question whether it is "reasonable" and "equal as between one subject and another"—another test to which bye-laws must conform: *Burnett v. Berry* (1896, 1 Q. B. at p. 643). One can see the Scylla and Charybdis between which the Commissioners had to steer in deciding on the form of their bye-law. On the one hand, had they prohibited the use of firearms by all persons, the bye-law might have been challenged as illegal, inasmuch as it confiscated the private rights of the riparian owners. But, escaping this difficulty by preserving these rights, the bye-law looks unequal as between two different classes of His Majesty's subjects, and therefore void on the ground of "unreasonableness." The Court, however, refused to impose this dilemma on the framers of the bye-law, and held that the order was not invalid merely because it expressly preserved rights of private persons, which, in any case, the law would probably have protected. The decision does not go the full length of holding that enabling powers, such as those quoted above, are not sufficient to give the authority control over the rights of riparian owners, but it does shew that a bye-law which recognizes and preserves those rights cannot be impeached as arbitrary and unequal.

Printing of Acts of Parliament.

THE PRESENT methods of printing statutes in the United Kingdom could be easily and greatly improved. There are several points in which the overseas dominions are in advance of us in this respect. Hitherto it has been of little avail to call attention to the example of the overseas "Government Printers," as they are usually called, though since 1885, the Army Act has been reprinted with amendments. But the King's Printer seems to have taken a further step in the direction of reform. These remarks are made *à propos* of the British Nationality and Status of Aliens Act, 1918 (8 & 9 Geo. 5, c. 38). Section 4 (2) of this Act directs that "every enactment and word" inserted by way of amendment in the principal Act (the British Nationality and Status of Aliens Act, 1914) is to be construed as if originally enacted in the latter. Sub-section 3 then proceeds: "A copy of the principal Act with every such enactment and word inserted in the place so assigned shall be prepared and certified by the Clerk of Parliaments and deposited with the rolls of Parliament, and His Majesty's Printer shall print in accordance with the copy so certified all copies of the principal Act which are printed after the commencement of this Act." That is, in all future copies of the Act of 1914 the Act of 1918 will be incorporated. This is a simple reform which should have been effected long ago, and should now be made general and applicable to all amended statutes. An example of such a general

statute is to be found on the statute book of the Commonwealth of Australia—an Act to incorporate amendments in amended Acts (No. 13 of 1905). This statute enacts that when an Act has been amended "then in any reprint of the Act by the Government Printer the Act shall be printed as amended." In the reprint "reference shall be made in the margin or a footnote to the enactment by which each amendment is made." There is also to be printed on every reprint "a short reference to every Act by which it has been amended." A glaring example of the difference between home and overseas consolidating statutes is afforded by the Income Tax Act, 1918, which has recently come into force. In overseas it is a common practice to refer (in the margin or otherwise), in the case of each section of the new consolidating Act, to the corresponding section of the repealed and re-enacted Acts. The practitioner, with the new Act in his hands, can thus almost at once find his way to sections which he knows by their number, &c., in the repealed Acts. If anyone will try and find in the new Income Tax Act some section of a repealed Act that he wishes to consult, he will appreciate the enormous advantage of referring, in the consolidated Act itself, to the repealed enactments. For in England it is not the practice to give this easily-given help to the practitioner, and the 239 sections must be examined one by one to ascertain which repealed section each represents. This is the next reform that might well be undertaken by the King's Printer.

The *Causa Proxima* of an Explosion.

EVERY CASE affecting the circumstances under which a loss is too remote to be recovered have a certain value, since it is extremely difficult to define accurately the logical principle which governs such cases, and therefore one has to rely in practice on the nearest analogous case. For this reason *Holley Hill Rubber Co. v. Royal Insurance Co. (Limited)* (Times, 8th inst.) is not without interest. A fire policy had an exception clause excluding "loss or damage by explosion." A fire occurred in a T.N.T. factory, and its heat caused an explosion. The insurers admitted liability for the fire, but denied liability for the explosion. The question was whether this exception clause availed to exclude liability for an explosion of which the fire was the natural and inevitable cause. *A priori*, one would have said that it did not. The object of the exception clause, one would have supposed, is to exclude liability for fires which are the result of explosions, not to exclude liability for explosions which are the result of fires; such explosions are an inevitable result of the very peril insured against. But an opinion to the contrary had been expressed in *Stanley v. Western Insurance Co. (L. R. 3 Ex. 71)*, and the arbitrator felt bound by that decision. He stated a case, and BAILHACHE, J., felt that he, too, must regard the authority as binding upon him. The point, however, seems well worthy of further argument in a court not bound by the *Stanley* case.

The Public Trustee as a "Foreign Corporation."

THE Public Trustee Act, 1906, does not (section 17) "extend to Ireland or Scotland" any more than it extends to any of the overseas dominions. Hence, in the overseas dominions, Ireland and Scotland, the Public Trustee—who by section 1 is "a corporation sole . . . with perpetual succession and an official seal"—has the status of a foreign corporation. Whenever a trust under the control of the Public Trustee includes property situate out of England it will be found that this corporate character involves some inconveniences which would not arise—at all events in so acute a form—had the Public Trustee been constituted an ordinary public official with ordinary legal and human individuality only. Since such Acts as the Conveyancing Acts and the Settled Land Acts apply to Ireland as well as England, whilst the Bodies Corporate (Joint Tenancy) Act, 1899, applies to England, Scotland and Ireland,

and none of these Acts apply to the oversea dominions, there will be less difficulty caused by the Public Trustee having to do with property in Ireland or Scotland than when the property is outside the United Kingdom altogether. In the Irish case of *Re Ardagh* (1914, 1 I. R. 5) the Public Trustee was the sole trustee of a settlement which included Irish land, and he was authorized to receive capital moneys arising under the Settled Land Acts. The Irish land was sold and the Public Trustee was held entitled to receive the purchase money. Being already appointed trustee, the Irish courts were able to recognize him, though he was a foreign corporation; but doubts were expressed as to whether an Irish court would have been justified in appointing him trustee in the first instance.

Nothing is said in the Public Trustee Act, 1906, of any capacity in the Public Trustee to hold land, or to accept trusts which include property out of England. With respect to holding land, it has been decided that the scope of the Act necessarily contemplates that he should do so: *Re Leslie's Hassop Estates* (1905, 1 Ch. 611, 617). As a matter of fact the Public Trustee has a licence in mortmain: see 2 K. & E. Prec. (10th ed.), 333. With respect to property out of England, it would be almost impossible to appoint a trustee for the English property, where the trust included property abroad, without his being also a trustee for the property out of England; on this ground the appointment of new trustees which depended for its validity on the Conveyancing Act, 1881, has been held by an oversea court to cover property in Victoria as well as in England, though, of course, the English Act of 1881 has no application to Victoria: see *Wilmot v. Thorpe* (1890, 16 Viet. L. R. 85), before the days of the Public Trustee. And in a much more recent Victorian case the appointment of the Public Trustee as co-trustee of a will, where the property was partly in England and partly in Victoria, has been held valid: *Re Balfour to Public Trustee* (1916, V. L. R. 397).

There are two cases to be considered with respect to the Public Trustee accepting the control of trust property situated wholly or in part in the oversea dominions: (1) Where the trust is a settlement already in existence and the Public Trustee is appointed in England; (2) where the Public Trustee has taken probate or administration in England of the will or estate of a deceased person and subsequently applies for similar representation overseas. The case of an appointment in respect of a settlement being made directly in some oversea dominion is not likely to occur, and possibly an oversea court would neither make such an appointment nor hold it valid: see *Re Ardagh* (*supra*). In both the above cases the Public Trustee will be a foreign corporation overseas; in both the validity of his appointment and control of the trust property abroad will be governed by the law of the particular oversea dominion concerned; in both the chief difficulty will be in regard to the vesting in him of land.

In the first case—that of a settlement already in existence—some subsidiary points may arise as to whether a corporation sole is in the same position as a corporation aggregate, and as to whether the Public Trustee can be a co-trustee. The oversea dominions have not, it is believed, uniformly followed the United Kingdom in enacting that bodies corporate can hold property in joint tenancy; an instance of the English Act of 1899 being adopted is Victoria: see section 54 of the Conveyancing Act, 1915 (Victoria). Where this has not been done, the Public Trustee (if not sole trustee) would be tenant in common and not joint tenant of the trust property. The most important point to be considered is whether a foreign corporation can be permitted by the local law to acquire and hold land at all. There is little authority on the subject, and perhaps the existence of the mortmain statutes in England has prevented the question from arising. The mortmain statutes, however, do not apply to the oversea dominions. Nor are there any such statutes in America, and the case law in the United States appears to be that a foreign corporation, not prohibited by statute, may acquire and hold land: see *Lancaster v. Amsterdam Improvement Co.* (1894, 140 N. Y. 576). In the Victorian case of *Re Balfour to Public Trustee*, already referred to, it was held that the Public Trustee could, without

infringing any rule of local law, be appointed co-trustee of an English settlement and have land in Victoria (part of the trust property) transferred to him as joint registered owner. This decision would seem to hold good elsewhere, subject to the subsidiary point as to joint tenancy above mentioned.

In the other case—that of probate or administration—there seems to be no reported case of the Public Trustee applying for probate, &c., in an oversea dominion. Many of the dominions have legislation like the Colonial Probates Act, 1892, under which probate, &c., granted in England can be re-sealed by the local court. There is, however, in some dominions a provision excepting a "public officer" from the benefit of their statutes. This is so in New South Wales, by section 110 of the Wills Probate and Administration Act, 1898, and an application for re-sealing of a Queensland probate by the Queensland Curator of Intestate Estates has been refused by the New South Wales Court: *Re Mullens* (1910, 10 State Rep. 394). On the other hand, in some jurisdictions an application for re-sealing made by a foreign corporation is more favourably considered than a direct application for grant of probate: *Re Galletly* (1900, 10 Q. L. J. 74); *Re Bertram* (1904, S. R. Q. 42), both Queensland cases. In New South Wales direct grant of probate to a foreign corporation has been refused, though the corporation was held entitled to apply for letters of administration with the will annexed to its duly appointed syndic: *Re Finn* (1908, 8 State Rep. 32). In this case the *locus standi* of the foreign corporation was thus clearly recognized, though the actual grant asked for was refused by reason of the technical distinction between a corporation aggregate and an individual. A corporation aggregate cannot take an oath for the due execution of the office of executor. This objection would not apply to a corporation sole, so that in this respect the Public Trustee would be in a better position than a corporation aggregate. In general, then, it would seem, according to Australian cases, that the Public Trustee could successfully apply, either to have an English probate re-sealed by the local court where local statutes permitted this, or to apply directly for probate in the other jurisdiction—the alternative in the latter case being to apply for letters of administration with the will annexed to his syndic. It must, however, be observed that the reasoning in the Irish case of *Re Ardagh* (*supra*), against the appointment directly by the Irish courts of the Public Trustee as trustee of a settlement, applies in some degree to a direct grant of probate—or even a grant to his syndic—by an oversea court. These doubts can only be resolved by judicial decision.

The Peace Conference.

(Continued from page 533.)

THE terms of peace proposed by the Allies and the Associated States were communicated to the German Delegates at Versailles on 7th May. This was done in a speech by M. CLEMENCEAU in French, translated as he proceeded into German and English at convenient intervals. He intimated that no oral discussion was to take place, and that the observations of the German Delegation would have to be submitted in writing, and for this a period of fifteen days was allowed, but observations on particular points might be submitted within that time, and replies would in like manner be given before its expiration. Count BROCKDORFF-RANTZAU, the head of the German Delegation, replied in a speech in which he said that the Germans were under no illusion as to the extent of their defeat. They knew that the power of the German armies was broken. But he did not admit that all the guilt for the war rested with them. He put it down to the general policy of the European States in the last fifty years. As to the terms of peace, he claimed that they must rest on the principles which the President of the United States put forward as the basis of peace when the armistice was arranged last November.

The actual terms of the proposed treaty have not been published, and space will not allow of our giving the official summary in full. This appeared in the Press of the 8th inst. The first part contains the League of Nations Covenant, and this has already been published in *extenso* (*ante*, p. 481). The second part, which is very shortly given in the summary, defines the boundaries of Germany. This, and the territorial changes made by Part III. "Political Clauses: Europe," are shown by a map published in the *Times* of the above date, based on a sketch map supplied by

the Peace Conference Bureau with the official summary. On the East, Germany cedes to Poland the greater part of Upper Silesia, Posen, and the province of West Prussia on the left bank of the Vistula. The boundaries here are to be delimited by a special commission. Such special provisions as are necessary to protect racial or religious minorities will be laid down in a subsequent treaty between the Allied and Associated Powers and Poland. The southern and the western frontier of East Prussia, facing Poland, are to be fixed by plebiscite; and Danzig and the district immediately about it is to be constituted into the "Free City of Danzig," under the guarantee of the League of Nations. On the western side, a strip of territory not less than fifty kilometres wide on the right bank of the Rhine is to be left unfortified, and Alsace-Lorraine, which was ceded to Germany by the Treaty of Frankfurt, is to be restored to France with the frontiers as before 1871; this to date from the signing of the armistice, and the restored territory to be free from all public debts. The provisions as to the Saar district are of such importance that we give them in full from the official summary:—

In compensation for the destruction of coal mines in Northern France, and as payment on account of reparation, Germany cedes to France full ownership of the coal mines of the Saar Basin, with their subsidiaries, accessories, and facilities. Their value will be estimated by the Reparation Commission and credited against that account. The French rights will be governed by German law in force at the armistice, excepting war legislation, France replacing the present owners, whom Germany undertakes to indemnify. France will continue to furnish the present proportion of coal for local needs, and contribute in just proportion to local taxes. The basin extends from the frontier of Lorraine as re-annexed to France north as far as St. Wendel, including on the west the valley of the Saar as far as Saarholzbach, and on the east the town of Homburg.

In order to secure the rights and welfare of the population and guarantee to France entire freedom in working the mines, the territory will be governed by a Commission appointed by the League of Nations, and consisting of five members—one French, one a native inhabitant of the Saar, and three representing three different countries other than France and Germany. The League will appoint a member of the Commission as chairman, to act as executive of the Commission. The Commission will have all powers of government formerly belonging to the German Empire, Prussia and Bavaria; will administer the railroads and other public services, and have full power to interpret the Treaty clauses. The local Courts will continue, but subject to the Commission. Existing German legislation will remain the basis of the law, but the Commission may make modifications after consulting a local representative assembly which it will organize. It will have the taxing power, but for local purposes only; new taxes must be approved by this assembly. Labour legislation will consider the wishes of the local labour organizations and the labour programme of the League. French and other labour may be freely utilized, the former being free to belong to French unions.

There will be no military service, but only a local gendarmerie to preserve order. The people will preserve their local assemblies, religious liberties, schools, and language; but may vote only for local assemblies. They will keep their present nationality except so far as individuals may change it. Those wishing to leave will have every facility with respect to their property. The territory will form part of the French Customs system, with no export tax on coal and metallurgical products going to Germany, nor on German products for the Basin, and for five years no import duties on products of the Basin going to Germany or German products coming into the Basin for local consumption. French money may circulate without restriction.

After fifteen years a plebiscite will be held by communes to ascertain the desires of the population as to continuance of the existing régime under the League of Nations, union with France, or union with Germany. The right to vote will belong to all inhabitants over twenty resident therein at the signature. On the opinion thus expressed the League will decide the ultimate sovereignty. In any portion restored to Germany the German Government must buy out the French mines at an appraised valuation; if the price is not paid within six months thereafter, this portion passes finally to France. If Germany buys back the mines, the League will determine how much of the coal shall go to France.

Part IV. contains the Political Clauses relating to territory outside Europe. The material provision is that Germany renounces in favour of the Allied and Associated Powers her overseas possessions, with all rights and titles therein. Part V., "Military,

Naval, and Air Clauses," commences:—"In order to render possible the initiation of a general limitation of the armaments of all nations, Germany undertakes directly to observe the military, naval and air clauses which follow," and goes on to restrict Germany to an army of 100,000 men, including not more than 4,000 officers, raised on a voluntary basis. The function of this army will be to keep internal order and control the frontiers. The navy is to be similarly reduced, and both military and naval air forces are entirely excluded; but the aircraft of the Allied and Associated Powers are to enjoy full liberty of passage and landing over and in the territory and territorial waters of Germany until 1st January, 1923, unless, prior to that date, Germany is admitted to the League of Nations, or is permitted to adhere to the International Air Convention. Part VI. provides for the repatriation of German prisoners and interned civilians. Part VII., which deals with responsibilities for the crimes of the war, opens with a public arraignment by the Allies of the ex-Emperor William II. "for a supreme offence against International Morality and the Sanctity of Treaties."

Part VIII. deals with Reparation and Restitution, and opens as follows:—

"The Allied and Associated Governments affirm, and Germany accepts the responsibility of herself and her allies for causing all the loss and damage to which the Allied and Associated Governments and their nationals have been subjected as a consequence of the war imposed upon them by the aggression of Germany and her Allies."

And the summary proceeds:—

While the Allied and Associated Governments recognize that the resources of Germany are not adequate after taking into account diminutions of such resources which will result from other Treaty claims, to make complete reparation for all such loss and damage, they require her to make compensation for all damages caused to civilians under seven main categories:

- (a) Damage by personal injury to civilians caused by acts of war, directly or indirectly, including bombardments from the air.
- (b) Damage caused to civilians, including exposure at sea, resulting from acts of cruelty ordered by the enemy and to civilians in the occupied territories.
- (c) Damages caused by maltreatment of prisoners.
- (d) Damages to the Allied peoples represented by pensions and separation allowances, capitalized at the signature of this Treaty.
- (e) Damages to property other than naval or military materials.
- (f) Damage to civilians by being forced to labour.
- (g) Damages in the form of levies or fines imposed by the enemy.

Germany further binds herself to repay all sums borrowed by Belgium from her Allies as a result of Germany's violation of the Treaty of 1839 up to 11th November, 1918, and for this purpose will issue at once and hand over to the Reparation Commission 5 per cent. gold bonds falling due in 1926.

The total obligation of Germany to pay, as defined in the category of damages, is to be determined and notified to her after a fair hearing, and not later than 1st May, 1921, by an Inter-Allied Reparation Commission. At the same time a schedule of payments to discharge the obligation within thirty years shall be presented. These payments are subject to postponement in certain contingencies. Germany irrevocably recognizes the full authority of this Commission, agrees to supply it with all the necessary information, and to pass legislation to effectuate its findings. She further agrees to restore to the Allies cash and certain articles which can be identified.

As an immediate step towards restoration Germany shall pay within two years £1,000,000,000 sterling in either gold, goods, ships, or other specific forms of payment, this sum being included in and not additional to first thousand million bond issue referred to below, with the understanding that certain expenses, such as those of the Armies of Occupation and payments for food and raw materials, may be deducted at the discretion of the Allies.

"In periodically estimating Germany's capacity to pay, the Reparation Commission shall examine the German system of taxation, first, to the end that the sums for reparation which Germany is required to pay shall become a charge upon all her revenues, prior to that for the service or discharge of any domestic loan, and, secondly, so as to satisfy itself that in general the German scheme of taxation is fully as heavy proportionately as that of any of the Powers represented on the Commission."

"The measures which the Allied and Associated Powers shall have the right to take, in case of voluntary default by Germany,

and which Germany agrees not to regard as acts of war, may include economic and financial prohibitions and reprisals, and in general such other measures as the respective Governments may determine to be necessary in the circumstances."

Provision is made as to the constitution of the Commission, which must permit Germany to give evidence regarding her capacity to pay, and is to assure her a just opportunity to be heard; and as to shipping—

The German Government recognizes the right of the Allies to the replacement, ton for ton and class for class, of all merchant ships and fishing-boats lost or damaged owing to the war, and agrees to cede to the Allies all German merchant ships of 1,600 tons gross and upwards, one-half of her ships between 1,600 and 1,000 tons gross, and one-quarter of her steam trawlers and other fishing boats. These ships are to be delivered within two months to the Reparation Commission, together with documents of title evidencing the transfer of the ships from encumbrance.

"As an additional part of reparation," the German Government further agrees to build merchant ships for the account of the Allies to the amount of not exceeding 200,000 tons gross annually during the next five years.

And as to devastated areas:—

Germany undertakes to devote her economic resources directly to the physical restoration of the invaded areas. The Reparation Commission is authorized to require Germany to replace the destroyed articles by the delivery of animals, machinery, etc., existing in Germany, and to manufacture materials required for reconstruction purposes—all with due consideration for Germany's essential domestic requirements.

Part IX. deals with Finance, and Part X. contains Economic Clauses. Among those it is important to reproduce that on contracts:—

Pre-war contracts between Allied nationals and German nationals are in general cancelled as from the date at which the parties became enemies. Exception is made in the case of agreements for the transfer of real or personal property, where the property therein had already passed, leases of land and houses, contracts of mortgage, pledge or lien, mining concessions, contracts with Governments and public bodies, and insurance contracts. In regard to the last-named class of contracts, detailed provision is made, as indicated below.

Powers are reserved for the maintenance of contracts, the execution of which is regarded by an Allied State as in the general interest, subject, if necessary, to the payment of equitable compensation to be fixed by the Mixed Arbitral Tribunal.

Having regard to constitutional difficulties in the case of the United States of America, Brazil, and Japan, these countries are excepted from the provisions relating to pre-war contracts.

Fire insurance contracts are not considered dissolved by the war, even if premiums have not been paid, but lapse at the date of the first annual premium falling due three months after the Peace. Life insurance contracts are not dissolved merely by reason of the war, but where they have lapsed the surrender value may be claimed, or if the lapse was due to payment of premiums being prevented by the enforcement of measures of war the contract may be restored on payment of premiums with interest. Marine insurance contracts are dissolved by the outbreak of war, except where the risk had already attached. Where the same risk was again insured against, after war had begun, the new policy is to be considered as substituted for the old. Where the risk had not attached at the outbreak of war, premiums paid are recoverable. The insurance treaties are abrogated unless invasion has made it impossible for the re-insured to find another re-insurer. Any Allied or Associated Power, however, may cancel all the life insurance contracts running between its nationals and a German insurance or re-insurance company, the latter being obliged to hand over the proportion of its assets attributable to such policies.

A Mixed Arbitral Tribunal is to be established between each of the Allies and Germany, consisting of one member appointed by each of the two Governments, and a President to be chosen, failing agreement, by the Council of the League of Nations, or until this is set up, by the present President of the Swiss Federal Council. This tribunal is to decide all disputes relating to contracts made before the date of the Treaty of Peace between nationals of the Allied States and German nationals so far as they do not fall within the jurisdiction of Allied or Associated or Neutral Courts.

We must pass over with at present a mere mention Part XI., Aerial Navigation; Part XII., Ports, Waterways and Railways; Part XIII., the Labour Convention; Part XIV., Guarantees; and

Part XV., Miscellaneous. Various Notes have been exchanged on particular points since the terms were presented, and on 21st May an extension of time for the full Reply was granted till 29th May. That Reply has probably now been received, but its effect on the final Peace is still undecided.

(To be continued.)

Reviews.

Statute Law.

BUTTERWORTH'S TWENTIETH CENTURY STATUTES (ANNOTATED). VOL. XIV., CONTAINING THE PUBLIC GENERAL ACTS PASSED IN THE YEAR 1918; EXCLUDING ACTS IN FORCE ONLY IN SCOTLAND AND THE ISLE OF MAN. By CLAUDE EUSTACE SHEBBEARE, Barrister-at-Law; assisted by GERALD SPENCE TETLEY, M.A., B.C.L., Barrister-at-Law. Butterworth & Co. 30s. net.

Last year saw a considerable body of Statutes passed—some like most of the legislation of the last few years, of an emergency and, therefore, temporary character, and some of permanent importance. Of the former character are the Non-Ferrous Metal Industry Act, the Increase of Rent, &c., Amendment Act, the Juries Act, the Trading with the Enemy (Amendment) Act, the Corn Production (Amendment) Act, the Termination of the Present War (Definition) Act, and the Wages (Temporary Regulation) Act. But some of these, although at present only temporary, may furnish the basis of more permanent provision, such for instance, as the Juries Act, and the Corn Production Act. The former touches on the restriction of the right to trial by jury which before the war was already a subject of discussion; the latter is part of a Government attempt to control wages and prices which may not improbably be extended in the general desire to better the condition of the wage-earning and food-producing classes, though how it will square with the practical working of economic laws is another matter. In the domain of important permanent legislation there was last year the Representation of the People Act, which accounts for a good part of the increased bulk of the present volume; but the Income Tax Act, which is also of great length, can, perhaps, hardly be regarded as permanent. It is rather a necessary measure of consolidation preparatory to the changes which may result from the Income Tax Commission now sitting. But whatever its exact nature, it is, like the other statutes, very usefully annotated in the present work. With this edition of the Statutes before him the lawyer can rely on keeping abreast with current Statute Law.

CASES OF THE WEEK.

House of Lords.

OWNERS OF THE S.S. "MELANIE" v. OWNERS OF THE S.S. "SAN ONOFRE." 3rd and 4th April; 15th May.

ADMIRALTY—COLLISION—NAUTICAL ASSESSORS—APPEAL—FUNCTIONS OF NAUTICAL ASSESSORS—ADVISABILITY OF RECORDING ADVICE GIVEN.

Nautical assessors are summoned to attend a Court sitting in Admiralty for the purpose of giving expert assistance on matters of seamanship.

Semble, that while Admiralty appeals are not to be regarded as appeals from the opinion of one assessor to another, but strictly as an appeal from the decision of one judge to another, nevertheless it would be convenient if the Court of Appeal adopted the course of eliciting by written questions the advice of the assessors. Such a practice would make the advice available as evidence in the House of Lords should there be an appeal to that tribunal, and might possibly render the attendance of assessors unnecessary at the hearing of such an appeal in the House of Lords.

Appeal from an order of the Court of Appeal varying a judgment of Hill, J. The litigation arose out of a collision between the two steamers during a fog in the Bristol Channel. Hill, J., assisted by two Elder Brethren of the Trinity House, found both vessels were to blame, but the Court of Appeal (Pickford, Warrington and Scrutton, L.JJ.), also sitting with nautical assessors, held that the appellants' vessel was alone to blame. From that decision the present appeal was brought. The appeal was on questions of fact only, and the remarks of the Lord Chancellor as to the advisability of eliciting, by written questions, the views of the assessors were as follows:

LORD BIRKENHEAD, C., in the course of his judgment, said that the case was an extremely difficult one. The issues involved were almost entirely of seamanship, and he had more than once felt great doubt about the view which ought to be taken. The assessors who advised the learned Judge appeared to have concurred in his findings. But the Judges in the Court of Appeal similarly founded themselves on the judgment of their assessors in a matter which they, too, considered to be one primarily of seamanship. Their lordships, however, were un-

fortunately deprived of that foothold, for the two gentlemen who were present for the purpose of affording expert assistance differed from one another on every point which was in serious controversy. That in itself illustrated the extremely disputable nature of the events which preceded the collision, and was sufficient to explain the doubts which some of their lordships from time to time felt in the course of the debate. It became necessary, however, for their lordships to apply their own minds to the facts in order to reach a decision. It would be intolerable if Admiralty appeals were treated as being not from one judge to another, but from one assessor to another. The assessors were the expert guides of the Court on such matters of seamanship as were referred to them by the Court. In most cases where assessors sat the Court would determine the facts in order that, where it was necessary, the opinion of practical seamen might be made available. In a court of first instance consultation between the court and its assessors would naturally and usefully be informal and frequent, and he would be unwilling to suggest artificial restrictions on its course. But in the Court of Appeal the issues were, or ought to be, clearly defined, and it would be convenient that the advice of the assessors should be elicited by written questions. The questions and the answers would thereafter be available for their lordships. The answers would obviously be of much greater value if their lordships were exactly informed of the terms in which the questions had been couched. Indeed, he was by no means satisfied that assessors would be necessary for the purpose of assisting their lordships if this method of dealing with the matter were adopted in the Court of Appeal. His lordship then dealt with the facts, and moved that the appeal should be dismissed with costs.

Viscount CAVE, Lord BUCKMASTER and Lord PHILLIMORE gave judgment to the like effect.—COUNSEL, for the appellants, *Butler Aspinall, K.C., and Stranger*; for the respondents, *Baleston, K.C., and Dumas*. SOLICITORS, *Downing, Handcock, Middleton & Lewis*; *Thomas Cooper & Co.*

[Reported by *ERKINS REID, Barrister-at-Law.*]

High Court—Chancery Division.

Re HOLLEBONE. HOLLEBONE v. HOLLEBONE. Eve, J.

30th April; 9th May.

WILL—RESIDUARY GIFT—TRUST FOR CONVERSION—POWER TO POSTPONE—SALE OF BUSINESS—PAYMENT BY INSTALMENTS—TENANT FOR LIFE AND REMAINDERMAN—CAPITAL OR INCOME—APPORTIONMENT.

Where a testator gives his residuary estate upon trust for conversion, with power to postpone, and part of such residuary estate is represented by instalments of unpaid purchase money, the tenant for life is entitled to the difference between the amount of the instalments received and the sums which, if invested at the testator's death at the rate allowed and calculated with yearly rests, would have amounted to the instalments actually received.

In July, 1917, the testator and his partners sold the goodwill of their business of stockbrokers for a consideration, to be paid by half-yearly instalments, and each such instalment was to be paid within one calendar month after the end of the half-year, or, if not so paid, was to carry interest at 5 per cent. from the due date. The testator died on 12th September, 1917, having made his will, dated 4th December, 1911, whereby he devised and bequeathed his residuary real and personal estate to three trustees, of whom his widow was one, upon trust for conversion, with power to postpone for such period as his trustees might think proper, and with a direction that any reversionary interest should not be sold until it fell into possession, unless his trustees should see reason for a sale. The widow was tenant for life of the residue, and the other respondents were the persons beneficially interested therein in remainder expectant on her decease. Since the testator's death certain sums had been received representing his share of instalments of the purchase price of the business, and this summons was issued for the purpose of having it determined how the amounts already received in respect of the period subsequent to the testator's death, and the instalments thereafter to be received, ought to be treated as between the widow and those interested in the corpus of the residuary estate. On behalf of the latter it was argued that the instalments were capital, and that the only right of the tenant for life was to have the income derived from the investment of each instalment as received. The widow, on the other hand, contended that each instalment ought to be apportioned as between capital and income, and that she was entitled to be paid the proportion attributed to income and to receive thereafter the interest earned by the investment of the proportion representing capital. Those entitled in remainder relied on the direction in the will that the reversionary interests were not to be sold until they fell into possession, and on the provision in the sale agreement that unpaid instalments were to bear interest if not paid at the stipulated date.

EVE, J.—The testator's interest cannot, in my opinion, be accurately described as a reversion, each instalment being a debt of an uncertain amount payable at a future date, nor can the fact that as between vendor and purchaser the latter is bound to pay interest by way of addition to the purchase money if he fails to complete on the due date affect the rights *inter se* of the parties interested in the purchase price. It comes, therefore, to this, that part of the outstanding estate of the testator is represented by the right to receive these instalments of purchase money of wholly uncertain amounts, and in the meantime producing no income. The widow is not bound to join in exercising the power to postpone the conversion of the asset, but it is obvious that the amount which could

be realized by its immediate conversion is of a very uncertain and speculative character. In these circumstances it is for the benefit of all the parties interested in the corpus of the estate that conversion should be postponed, and that the agreement for sale should be worked out, but this result ought not to be allowed to prejudice the tenant for life, and, in my opinion, the case falls within the principle settled in *Wilkinson v. Duncan* (23 Beav. 469), applied in *Beavan v. Beavan* (24 Ch. D. 649n), and followed in *Re Chesterfield's Trusts* (24 Ch. D. 643). The facts in the present case are not unlike those in *Beavan v. Beavan*. There the testator's estate, which was subject to an immediate trust for conversion, was represented in part by arrears of an annuity which had accumulated from the death of the testator in 1852 to 8th August, 1865, to the amount of £8,656, when they were paid off, and by instalments of the annuity to be received subsequent to 8th August, 1865. Lord Romilly decided that the £8,656 received on 8th August, 1865, ought to be apportioned as on that day between corpus and income by ascertaining the sum which, put out at interest at 4 per cent. per annum on the day of the testator's death, and accumulating at compound interest calculated at that rate, with yearly rests, and deducting income tax, would, with the accumulations of interest, amount on that date to £8,656, and that the sum so ascertained ought to be treated as corpus and the difference as income payable to the tenant for life; and, further, that each instalment of the annuity, with or without interest, received after 8th August, 1865, or to be thereafter received, ought to be apportioned between corpus and income as on the day on which such instalment was or should be received on the same principle on which the £8,656 was directed to be apportioned. In my opinion, in this case each instalment of purchase money already received and hereafter to be received, with or without interest, ought as from the date of the testator's death to be apportioned between corpus and income by ascertaining the sum which, put out at interest at 4 per cent. per annum on 12th September, 1917, and accumulating at compound interest calculated at that rate, with yearly rests, and deducting income tax, would, with the accumulations of interest, amount on the day when the instalment was or shall be received, to the amount actually received, including interest, if any, and the sum so ascertained must be treated as capital, and the difference between it and the sum actually received as income. It by no means follows from this that in every case where outstanding estate is represented in part by a right to receive purchase or other moneys by deferred instalments or includes a terminable annuity, the tenant for life is entitled to insist on apportionment. *Crawley v. Crawley* (7 Sim. 427) is an instance of a case in which the tenant for life was held entitled only to the income derived from the investment of the payments made on account of the annuity, but the facts there were quite different from those of this case, and I do not think, in deciding as I have done, that I have arrived at any conclusion inconsistent with the judgment of Vice-Chancellor Shadwell in that case.—COUNSEL, *J. M. Stone; J. G. Wood; Manning*. SOLICITOR, for all parties, *Wellington Taylor*.

[Reported by *S. E. WILLIAMS, Barrister-at-Law.*]

Court of Criminal Appeal.

REX v. ALBERT LEWIS GREENBURG. Darling, Avory, and Salter, J.J. 12th May.

CRIMINAL LAW—PERVERSION OF THE DUE COURSE OF LAW AND JUSTICE—EVIDENCE GIVEN AT POLICE COURT—ATTEMPT TO PERSUADE WITNESS TO ALTER THIS EVIDENCE AT THE TRIAL.

Semble, an indictment for the misdemeanour at common law of attempting to pervert the due course of law and justice, is supported by particulars alleging that the prisoner attempted to persuade a witness to give on oath a different account at the trial from that she had already given on oath at the police court.

This was an application for leave to extend the time for appealing against a conviction on 22nd July, 1918, at the Central Criminal Court for the common law offence of perverting the due course of law and justice. The particulars of the offence were that: "A. L. Greenburg, on 17th March, 1918 . . . unlawfully attempted to pervert the due course of law and justice by endeavouring to persuade one L. H. to alter the evidence which she had then given on oath as a witness for the prosecution at the Westminster Police Court on the hearing at the said court of charges against one N. L., of having feloniously used an instrument and administered a noxious thing with intent to procure her miscarriage by falsely stating that the said N. L. was not the man in question, or that she was uncertain whether he was that man." Counsel for the applicant took the point that these particulars did not support the indictment. He said that there was no case in the books where the persuading of a witness to vary his evidence was alleged under such an indictment. All the cases were of the dissuasion of a witness from appearing. Such an offence must be tried as subornation of perjury or as contempt of court. He cited *Reg. v. Tully* (Times, 27th September, 1875) and *Reg. v. Gray* (1906, 23 N. Z. L. R. 52).

DARLING, J., in delivering the judgment of the Court, said that the law on the matter could not be better laid down than it was in *Stone's Justice's Manual* (50th edit., at p. 314): "All who endeavour to stifle the truth and prevent the due execution of justice are highly punishable, and therefore the dissuading or endeavouring to dissuade a witness from giving evidence against a person indicted is an offence at common law, though the persuasion should not succeed" (see *Hawkin's Pleas of the Crown*, c. 21, s. 15). The Common Serjeant, in his summing-up, had put the matter this way: "Attempting to pervert the due course

of law and justice. I do not suppose that requires very much interpretation. Any man of ordinary sense can understand it. I see it is laid down very clearly in this way: at common law interference with witnesses in the course of justice by threats or persuasion to induce them not to give evidence is a misdemeanour punishable on indictment, and although we have an indictment for persuading a witness to give evidence, the offence also seems to be committed when the witness is dissuaded from giving certain evidence. That comes to this, that the fountains of justice should be pure. If you interfere with witnesses who are giving their evidence in order to try and get them to give false evidence, you are preventing the due course of justice, and that is a crime." The Court thought that the learned Common Serjeant put the matter quite rightly. To dissuade a person from doing a thing might equally well be explained by saying that he persuaded him not to do it. It was a mere quibble to say that a man who persuaded a woman to alter the evidence she had already given at the police court did not dissuade her from giving it at the trial. If it were not so she would give two versions at the trial. It would be a senseless act to persuade a witness to give a variant at the trial of the evidence she had already given at the police court, if at the same time he did not dissuade her from giving the evidence she had already given. The Court could not think of extending the applicant's time for appealing to argue this point. Application dismissed.—COUNSEL, R. C. Hawkin. SOLICITOR, J. Fox Sobell.

[Reported by C. G. MORAN, Barrister-at-Law.]

CASES OF LAST SITTINGS.

High Court—Chancery Division.

Re ZOUCHE, DUGDALE v. ZOUCHE. P. O. Lawrence, J. 9th April.

WILL—SPECIFIC BEQUEST OF FURNITURE—BEQUEST OF PLATE AND ARTICLES OF VERTU AND CURIOSITIES—BOOKS—RARE AND OLD MANUSCRIPTS—PLATE AT BANKERS.

A gift of "the furniture, pictures, plate and articles of vertu and curiosities at Parham House at the time of my death" does not pass the library at Parham House under the bequest of furniture, but books and manuscripts therein contained which are of rarity and antiquity, and of great literary, artistic and historic interest may be articles of vertu or curiosities within the clause, and an inquiry was directed accordingly as to these.

The gift does not pass plate at the bankers. Accordingly the plate at the bankers and the residue of the books passed under the residuary bequest in the will.

This was a claim by Lady Zouche that the library at Parham House and some plate at the bankers passed to her under the will of Darea Lady Zouche. The facts were as follows: Darea Baroness Zouche died in 1917, having by her will appointed the plaintiff and the defendant her executors, and, after certain specific bequests, bequeathed to the present Lady Zouche (then Lady Frankland) for her life and after her death to such son as succeeded to the Parham estate, the furniture, pictures, plate and articles of vertu and curiosities at Parham House at the time of her death, and she bequeathed her residue to the defendant Anson absolutely. The present Lady Zouche has two infant sons. There is at Parham House a library of 5,000 books and manuscripts, mostly new and of small value. But a small number of them (about 150) are very valuable and of great rarity and very early date, having been printed before 1500, and being known to collectors as *incunabula*. Baroness Zouche also possessed a very valuable collection of plate, which, prior to 1910, had been kept at Parham House, but in that year Parham House had been let by her predecessor, and the plate sent for safe custody to Hoares' Bank. When her predecessor died, in 1914, the testator resided at Parham House, and brought back some of the plate from the bank, but left the rest there for safe custody. The present Lady Zouche claimed all the books and all the plate at the bankers.

P. O. LAWRENCE, J., after stating the facts, said: This library as a whole does not pass to Lady Zouche under the bequest to her of furniture, but the books and manuscripts of rarity and antiquity and of great literary, artistic and historic interest may be articles of vertu or curiosity within the meaning of the will, and I accordingly direct an inquiry in this footing. The rest of the books and manuscripts will pass under the residuary bequest. I further hold that the plate at the bankers is not included in the bequest of plate at Parham House, but passes under the residuary bequest.—COUNSEL, Boden Fuller; Jenkins, K.C., and MacMullan; Gavin T. Simonds; Cunliffe, K.C., and Coote. SOLICITORS, Whitfield, Byrne, & Deane; Witham, Roskell, Munster & Weld; Carleton-Holmes, Fell, & Wade.

[Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

OATEN v. AUTY. Div. Court. 10th April.

JUSTICES—CASE STATED—RIGHT OF APPEAL—"CONVICTION, ORDER OR DETERMINATION"—PROOF OF OFFENCE—DISMISSAL OF INFORMATION—SUMMARY JURISDICTION ACT, 1857 (20 & 21 VICT. c. 43), s. 2—SUMMARY JURISDICTION ACT, 1879 (42 & 43 VICT. c. 49), s. 33—PROBATION OF OFFENDERS ACT, 1907 (7 ED. 7. c. 17), s. 1.

Where justices on an information under the Military Services Acts,

1916 and 1917, found on the facts that the person charged had absented himself from military service without being entitled to exemption, but instead of convicting dismissed the information under the Probation of Offenders Act, 1907,

Held, that, though this was not a conviction, it was a "determination" upon which a person aggrieved had a right to appeal by case stated under the Summary Jurisdiction Acts, 1857 and 1879.

Case stated by Justices of West Riding (Yorks.). Oaten, the appellant, was charged under the Military Services Acts, 1916 and 1917, with absence from military service when liable to serve under those Acts. He claimed to be entitled to exemption under the exception in those Acts as a regular minister of a religious denomination called Spiritualists. The magistrates heard evidence as to a community known as the "Spiritualists' National Union," their churches and doctrine, and as to the position and duties therein of the appellant. The justices stated that they were not satisfied that the appellant was a "man in holy orders, or a regular minister of any religious denomination, or that the union, or any church connected therewith, was a religious denomination within the meaning of the exception, and therefore they considered that appellant must be deemed to have been duly enlisted and liable to serve under the Acts." They further stated: "We were of opinion that the offence was proved, but were of opinion that it was inexpedient to inflict any punishment, and therefore, under the Probation of Offenders Act, 1907, we dismissed the said information." These proceedings were entered in the register of the court under the heading "Minute of Adjudication." "Offence proved, dismissed under the Probation of Offenders Act, inexpedient to punish." The appellant, feeling aggrieved at the finding by the justices that he had absented himself without legal excuse from military service, applied to the justices to state a case to enable him to appeal. This case came before a Divisional Court consisting of three judges (Darling, Bray, and Avory, J.J.), when the right of the appellant to appeal at all by case stated from the decision of the justices was contested by the Crown. It was thereupon ordered that an argument as to this should be held before a Court of five judges, preliminary to any hearing of the point raised in the case as to the appellant being the regular minister of a religious denomination, and so entitled to exemption from military service. The question now came on for argument. The appellant's contention was that, under section 2 of the Summary Jurisdiction Act, 1857, the appellant, if dissatisfied with the justices' "determination," as being erroneous in point of law, was entitled to have a case stated for the opinion of the High Court; section 33 of the Summary Jurisdiction Act, 1879, further enabling a person aggrieved by a "conviction, order or determination, or other proceeding of a court of summary jurisdiction," to have a case stated. The Crown's contention was that the effect of the justices' order amounted to a dismissal of the information, and that the difficulty was caused by the justices applying the Probation of Offenders Act, 1907, to a kind of case for which that Act was not intended.

DARLING, J., said the justices had taken a course by proceeding as they did under the Probation of Offenders Act, 1907, which was really not open to them in a case of that kind. It was a very grave question whether the appellant was liable to military service, and they found that he was liable and had absented himself, but they went on to say that they considered it inexpedient to inflict any punishment, and therefore they dismissed the information. The point was taken by the Crown that there was no appeal, because nothing had been done which would lay the foundation of a special case by the justices. The power to state a case depended on the Summary Jurisdiction Act, 1857, s. 2, and the Summary Jurisdiction Act, 1879, s. 33. Under the first a case might be stated where a party was dissatisfied with the "determination" of the justices. By section 33 of the Act of 1879 it was provided that any person aggrieved might have an appeal on a special case who desired to question a "conviction, order, determination or other proceeding" of a court of summary jurisdiction. Then followed the Probation of Offenders Act, 1907, under section 1 of which the justices acted in the present case, which gave the justices power to release offenders under various conditions. It provided that where the justices thought the charge proved, but were of opinion that "having regard to the character, antecedents, age, health or mental condition, or to the trivial nature of the offence, or to extenuating circumstances, it would be inexpedient to inflict any punishment . . . the justices might dismiss the information or discharge the offender" under conditions. The Court made an order in this case dismissing the information. It was said because they did so that this was not a "conviction, order or determination" against which the defendant could appeal. The justices found that the offence was proved, and they might have proceeded to convict. As they did not do so, it was said the defendant could not appeal. If he could not appeal, a great injustice might be done him. It was found that he was a person liable to service under the Military Service Acts, but that he would not serve, and that he absented himself illegally and against his duty to his country. As far as the Court knew he was a man of high character. But if he were a man who would not do his duty to his country why did they not punish him after proceeding to conviction? It was said he could not have an opportunity of removing the stigma from his character by appealing if there had been no conviction, and there was some difficulty in saying that he could appeal against the dismissal of the information. What the Act of 1879, s. 33, said afterwards, however, as to appeal against a "determination or other proceeding" enabled the Court to say that the appellant was aggrieved by the "determination" of the justices.

Their determination was that, as a matter of law, the appellant was not a person within the exemption, and was not entitled on any ground in the Act to freedom from the obligation to serve. That was a determination, though it was not a conviction. The mistake was that there was not a conviction, but the determination practically amounted to a conviction, and the defendant had the right to appeal. It was true that it was only an order dismissing the conviction, but the "determination" was one thing, the "order" was another. The word conviction, as used in the Probation of Offenders Act, was an equivocal word; but if, under the old law of England, a jury had found all the facts involving the guilt of a person charged with any offence, that would have been equivalent to what the justices found in the present case, and would have been a special verdict of guilty. It was an absurdity that the justices should find facts amounting to guilt and then record that the defendant was not guilty. If the entry on the record had been properly made, according to the actual findings of the justices, there would have been no pretence for denying the defendant the right to appeal and preventing him from removing the stigma from his character.

BRAY, J., A. T. LAWRENCE, J., AVORY, J., and LUSH, J., delivered judgments agreeing with the judgment of Darling, J. The objection was accordingly overruled, and the Court then heard the appeal, which was dismissed on the ground that there was evidence on which the justices could come to the conclusion that the appellant was not "a regular minister of any religious denomination." Appeal dismissed.—COUNSEL, *Hawke, K.C., and Ball*, for the appellant; *Branson and Samuel*, for the respondent. SOLICITORS, *Wilmshurst & Stones*, Huddersfield; *The Treasury Solicitor*.

[Reported by G. H. KNORR, Barrister-at-Law.]

New Orders, &c. County Courts, England.

THE INCREASE OF RENT AND MORTGAGE INTEREST (RESTRICTIONS) ACT, 1919.

THE INCREASE OF RENT AND MORTGAGE INTEREST (RESTRICTIONS) RULES, 1919, DATED 21ST MAY, 1919, MADE BY THE LORD CHANCELLOR UNDER THE INCREASE OF RENT AND MORTGAGE INTEREST (RESTRICTIONS) ACT, 1919.

1. *Application of Rules under 5 & 6 Geo. 5, c. 97, to proceedings under Acts amending and extending that Act, 9 Geo. 5, c. 7.*—The Increase of Rent and Mortgage Interest (War Restrictions) Rules, 1916 (herein referred to as the principal Rules), shall with the necessary modifications apply to proceedings in the county courts or the city of London Court with respect to houses or parts of houses or mortgages to which the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915 (in these Rules referred to as the principal Act), and the enactments amending that Act are extended by the Increase of Rent and Mortgage Interest (Restrictions) Act, 1919 (in these Rules referred to as the Act of 1919).

(2) In any such proceedings references in the said Rules to "the Act" shall be construed as referring to the principal Act and the enactments amending and extending the same; and the words "and the enactments amending and extending the same" shall be added in the forms in the Appendix to the said Rules after the words "In the Matter of the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915."

2. *Applications under 9 Geo. 5, c. 7, s. 6.*—(1) An application to the county court under section 6 of the Act of 1919 may be made to the court in the district of which the dwelling-house in relation to which the application is made is situate.

(2) Such application shall be made by means of a summons according to the form in the Appendix [Form 9].

(3) Particulars shall be appended or amended to the summons according to the form in the Appendix.

(4) The provisions of the principal Rules as to an application to determine any question as to the increase of rent of a dwelling-house shall apply to applications under this Rule, with the omission of the word "standard" in paragraph (1) of Rule 16.

(5) An order on an application under this Rule shall be according to the form in the Appendix.

3. *Citation, Construction and commencement of rules.*—These Rules may be cited as the Increase of Rent and Mortgage Interest (Restrictions) Rules, 1919, and shall be read and construed with the principal Rules, and shall come into operation on the 26th day of May, 1919.

The 21st day of May, 1919.

(Signed) BIRKENHEAD, C.

APPENDIX.

9.

SUMMONS ON APPLICATION UNDER SECTION 6 OF THE INCREASE OF RENT AND MORTGAGE INTEREST (RESTRICTIONS) ACT, 1919.

In the County Court of _____ holden at _____
In the Matter of the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915, and the Enactments amending and extending the same. No. of Application.

Between

A.B.



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(address and description)

and

Applicant,

C.D.

(address and description)

Respondent.

TAKE NOTICE, that you are hereby summoned to attend this Court on the _____ day of _____, 19____, at the hour of _____ in the _____ noon, on the hearing of an application on the part of _____ of the particulars of which are hereunto annexed.

AND FURTHER TAKE NOTICE, that if you do not attend in person or by your solicitor at the time and place above mentioned, such proceedings will be taken and order made as the Court may think just.

Dated this _____ day of _____, 19____.

By the Court,

Registrar.

To (the Respondent, naming him).

PARTICULARS.

[To be appended or annexed to summons and, if on separate paper, with heading as in summons.]

1. On or about the _____ day of _____, 19____, the Respondent, the occupier of a certain dwelling house [or of part, that is to say (here specify the part) of a certain dwelling house] situate at _____ and known as _____

and being a dwelling house to which the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915, and the enactments amending and extending the same apply, let the said dwelling house [or a part of the said dwelling house, that is to say (here specify the part)] to the Applicant at a rent of _____ a week [or a month, or as the case may be], which rent includes payment in respect of furniture.

2. The Applicant alleges that the rent charged for the premises so let to him yields to the Respondent a profit more than 25 per cent. in excess of the profit which might reasonably have been obtained from a similar letting in the year ending on the 3rd day of August, 1914.

3. The Applicant therefore applies to the Court under section 6 of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1919—

(a) for a declaration that it is proved to the satisfaction of the Court that the rent charged on the letting of the said premises by the Respondent to the Applicant yields to the Respondent a profit more than 25 per cent. in excess of the profit which might reasonably have been obtained from a similar letting in the year ending on the 3rd day of August, 1914, and for an assessment by the Court of the amount of such last-mentioned profit; and

(b) for an order that the said rent, so far as it exceeds such sum as would yield such last-mentioned profit and 25 per cent. thereon, shall be irrecoverable; and

(c) for an order that the amount of any payment of rent in excess of such sum made by the Applicant in respect of any period after the passing of the said Act shall be repaid to the Applicant, and may, without prejudice to any other mode of recovery, be recovered by the Applicant by means of deductions from any subsequent payment of rent; and

(d) for an order providing for the costs of this application.

Dated this _____ day of _____, 19____.

Applicant
[or Applicant's Solicitor]

10.

ORDER ON APPLICATION UNDER SECTION 6 OF THE INCREASE OF RENT AND MORTGAGE INTEREST (RESTRICTIONS) ACT, 1919.

In the County Court of _____ holden at _____
In the Matter of the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915, and the Enactments amending and extending the same.

Between _____ No. of Application. _____
A.B. _____ Applicant,
(address and description) and

C.D. _____ Respondent.
(address and description) for an order under
section 6 of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1919, and upon hearing

The Court doth declare that it is proved to its satisfaction that the rent charged on the letting by the Respondent, the occupier, to the Applicant of a certain dwelling house [or a part, that is to say (*here specify the part*)] of a certain dwelling house situate at _____ and known as _____ and being a dwelling house to which the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915, and the enactments amending and extending the same apply, at a rent of _____ a week [or a month, or as the case may be], which rent includes payment in respect of the use of furniture, yields to the Respondent a profit more than 25 per cent. in excess of the profit which might reasonably have been obtained from a similar letting in the year ending on the 3rd day of August, 1914, which last-mentioned profit is hereby assessed by the Court at the sum of _____ a week [or a month, or as the case may be].

And it is ordered that the said rent to the extent of _____ a week [or as the case may be] being the amount by which the said rent exceeds the sum of _____ per week [or as the case may be], which would yield such last-mentioned profit and 25 per cent. thereon, shall be irrecoverable.

And it is further ordered that the sum of _____ being the amount of the payments of rent in excess of the said sum of _____ per week [or as the case may be] made by the Applicant in respect of the period of the said letting after the passing of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1919, shall be repaid to the Applicant, and may, without prejudice to any other method of recovery, be recovered by the Applicant by means of deductions from any subsequent payments of rent.

[Add, if so ordered—
And it is ordered that the Respondent do pay the said sum of _____ to the Applicant on the _____ day of _____ [or by instalments of _____ for every _____ days, the first payment to be made on the _____ day of _____.]

[Add also, if so ordered—
And it is ordered that the Respondent do on or before the _____ day of _____ pay to the Applicant his costs of this application, which are hereby allowed at the sum of _____.]

[Or, if the application fails—
On the application of _____ for an order under section 6 of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1919, and upon hearing

It is ordered that the said application be and the same is hereby dismissed.

[Add directions, if any, as to costs

Dated this _____ day of _____ 19 _____
By the Court, _____ Registrar.

References.

NOTICE.

Any party to a reference which stood assigned to the late Mr. Montague Muir Mackenzie may apply to the Master for an Order assigning the reference to Mr. Verey or Mr. Pollock.
17th May.

War Orders and Proclamations, &c.

The *London Gazette* of 23rd May contains no matters requiring notice other than those printed below.

The *London Gazette* of 27th May contains the following in addition to matters printed below:—

A further Notice that licences under the Non-Ferrous Metal Industry Act, 1918, have been granted by the Board of Trade to certain companies and individuals. The present list contains 12 names.

Admiralty Order.

THE DEVONPORT AND PLYMOUTH PILOTAGE DISTRICTS.

NOTICE OF CANCELLATION.

Notice is hereby given, that the Lords Commissioners of the Admiralty

have cancelled, as from the date hereof, the above-named Order made by them on the 26th June, 1916.

The Order was published in the *London Gazette* dated 4th July, 1916.
26th May. (*Gazette*, 27th May.)

Army Council Order.

NOTICE.

In pursuance of the powers conferred upon them by the Defence of the Realm Regulations, the Army Council hereby give notice that the Orders specified in the Schedule hereto annexed are cancelled.
24th May.

SCHEDULE.

The Chestnut Extract (Dealings) Order, 1916.
Order relating to dealings in Chestnut Extract, dated 29th November, 1916.
(*Gazette*, 27th May.)

Board of Trade Orders.

REVOCATION OF THE PAPER RESTRICTION ORDER (No. 6), 1917, THE PAPER RESTRICTION (PROHIBITION OF RETURNS) ORDER, 1918, AND THE PAPER RESTRICTION ORDER (No. 3), 1918.

Notice is hereby given that from the dates stated the following Orders made by the Board of Trade under powers vested in them by Regulations 2x, 2y—2z of the Defence of the Realm Regulations are revoked and have ceased to have effect:—

Paper Restriction Order (No. 6), 1917. Dated 24th July, 1917. Revoked as from 1st April, 1919.

Paper Restriction (Prohibition of Returns) Order, 1918. Dated 24th May, 1918. Revoked as from 1st April, 1919.

Paper Restriction Order (No. 3), 1918. Dated 16th December, 1918. Revoked as from 1st May, 1919.
(*Gazette*, 27th May.)

EXPORT OF FOODSTUFFS TO GERMANY.

GENERAL LICENCE.

The Board of Trade, on behalf of His Majesty, and in pursuance of the powers reserved in the Trading with the Enemy Proclamations, and all other powers thereunto them enabling, do hereby give and grant licence, so far as the Trading with the Enemy legislation is concerned, to all persons residing, carrying on business, or being in the United Kingdom to negotiate for the supply to Germany of foodstuffs, namely, food, beverages, spices, edible oils and other articles intended solely for the manufacture of human food; to supply any such foodstuffs to Germany; to carry or arrange for the carriage of and to insure any such foodstuffs destined for Germany; and to take such action as may be necessary or convenient to secure payment for any such foodstuffs so supplied, or for any charges or expenses connected with such supply, carriage or insurance;

Provided always that any licence which may be necessary in respect of any such supply under any prohibition of export for the time being in force in the United Kingdom is first obtained:

Provided also that nothing in this Licence shall be deemed to authorize the payment of money which at the date hereof is or but for the war would have been due to any person or body of persons resident or carrying on business in Germany or the withdrawal or disposal of funds or property held or managed in this country for the account of or on behalf of any such person.

24th May. (*Gazette*, 27th May.)

Food Orders.

THE RAW COCOA (PRICES) ORDER, 1918.

General Licence.

On and after the 5th May, 1919, Raw Cocoa may be sold, bought, and dealt in free from the restrictions imposed by the above Order [S. R. & O. No. 342 of 1918].
30th April.

NOTICE OF REVOCATION.

In exercise of the powers conferred upon him by the Defence of the Realm Regulations and of all other powers enabling him in that behalf, the Food Controller hereby revokes as from the 4th May, 1919, the Orders mentioned in the Schedule hereto, but without prejudice to any proceedings in respect of any contravention thereof.
2nd May.

The Schedule.

S. R. & O.
No. 1454 of 1918. The Jam (Export from Ireland) Order, 1918.
No. 96 of 1919. The Jam (Prohibition of Exports) Order, 1919.

ORDER, REVOKING THE BRITISH MADE BUTTER (RESTRICTION) ORDER, 1918.

In exercise of the powers conferred upon him by the Defence of the Realm Regulations and of all other powers enabling him in that behalf,

the Food Controller hereby revokes as from the 4th May, 1919, the British made Butter (Restriction) Order, 1918, and the Directions dated the 21st October, 1918, issued under that Order, the Butter (Distribution) Order, 1917, and the Rationing Order, 1918 [S. R. & O., Nos. 1228 and 1342 of 1918], so far as the Directions relate to British made Butter, but without prejudice to any proceedings in respect of any contravention thereof.

2nd May.

THE MEAT RETAIL PRICES (ENGLAND AND WALES) ORDER, No. 2, 1918.

THE MEAT RETAIL PRICES (SCOTLAND) ORDER, 1918.

• Notice.

In exercise of the powers reserved to him by the above Orders [S. R. & O., Nos. 372 and 862 of 1918] and of all other powers enabling him in that behalf, the Food Controller hereby gives notice that on and after the 5th May, 1919, the maximum price on the sale by retail of any joint or cut of imported meat shall be 2d. per lb. less than the maximum retail price applicable in the case of such joint or cut under the Notice dated the 28th February, 1919 [S. R. & O., No. 223 of 1919], issued under the above-mentioned Orders, except in the case of bones or of sausages made from imported meat.

2nd May.

The following Food Orders have also been issued :—

The Butter (Distribution) Order, 1917. The Rationing Order, 1918. Directions. 2nd May.

Order amending the Meat (Maximum Prices) Order, 1917. 2nd May.

Order amending the Live Stock (Sales) Order, 1918. 3rd May.

The Meat (Maximum Prices) Order, 1917. Directions. 6th May.

Societies.

Barristers and the War.

In order to further the interests of barristers who have been serving in His Majesty's forces during the war, the Bar Council are desirous of preparing a complete list of the barristers who are demobilized or released from service and have returned to practice, and they invite such barristers to assist them by applying at the office of the Council, 5, Stone-buildings, Lincoln's Inn, for forms to be filled in, showing particulars as to circuits, dates of joining H.M. Forces, and of demobilization.

The forms, when filled in, must be returned to the Secretary of the Council before 10th June next.

The proposal has been considered by the Law Society, who have kindly consented to co-operate in the circulation of the list among their members.

J. ALDERSON FOOTE, Chairman of the Council

Law Courts Roll of Honour.

The Lord Chancellor has appointed a committee, of which Master Bonner is chairman, for the purpose of erecting a permanent roll of honour of the officials and staff employed at the Supreme Court of Judicature who have served in His Majesty's Forces during the war. No fewer than 231 have served, of whom twenty-five have been killed, or died, in the service of their country. The roll of honour, which will be of bronze, will be placed in the Central Hall. The committee have obtained a suitable design, the cost of which will be about £700, and it is hoped that the memorial will be completed by the end of July. An appeal for funds is being made to all officials engaged in the Supreme Court of Judicature and to their friends, and to barristers and solicitors practising in the Courts, and subscriptions may be sent to Mr. Philip Clark, Room 175, Royal Courts of Justice, who has consented to act as treasurer.

The Return of the Lord Chief Justice.

A full Court of Appeal, says the *Daily Telegraph*, to which we are indebted for most of this report, was constituted on Monday in the Lord Chief Justice's Court to commemorate the return of Lord Reading to his duties at the Law Courts. The Lord Chancellor presided. On his right sat Lord Reading, Lord Sterndale, and Lords Justices Warrington and Duke; on his left the Master of the Rolls and Lords Justices Bankes, Scrutton, and Atkin. Judges of the Chancery and the King's Bench Divisions stood in groups behind. There was a large attendance of King's Counsel and members of the Junior Bar. The United States Ambassador and Lady Reading had seats in the jury box; and every part of the Court was crowded.

The Lord Chancellor said :—The resumption of his real judicial work by the Lord Chief Justice is an occasion both of interest and of great importance. The absence of the Lord Chief Justice for any considerable

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period must always be an immense disadvantage both to the community as a whole and to those who officially spend their lives in the Law Courts. The community owes a great debt of gratitude to Mr. Justice Darling, who has for long filled the post of senior judge in the King's Bench Division. But it is evident that no substitute, however experienced, can fully take the place of the Lord Chief Justice, who has to perform the functions of the authoritative direction and co-ordination of business, which can be discharged by no one else. We are most anxious to state our sense of the great part which the Lord Chief Justice has played in the struggle through which the world has passed. His contribution has been a remarkable one and a versatile one. He has tried some of the great causes of the war; he had presided over some criminal trials which will not soon be forgotten; and he has interpreted that great new code of war jurisprudence which has caused so much perplexity to the profession and the public. But his contribution, great as it has been on the judicial side, has by no means been exclusively judicial. He was selected by three successive Chancellors of the Exchequer for the discharge of difficult and responsible work in the world of finance. None of us are likely to forget the acute financial crisis through which this country passed in the first weeks of the war.

I am not now violating any secret which need be very carefully kept if I say I have in my own mind vivid recollection of more than one Cabinet meeting at which experienced and sagacious statesmen stated with force and a terrifying plausibility their doubts whether it was even possible for this country to carry on for another eighteen months, having regard to the financial difficulties with which we were beset. It was at that period that the Lord Chief Justice was sent to the United States, and I, who had occasion in another way to visit that country shortly after he had left it, remember hearing one of the ablest of the partners in the great house of Morgan describe the power of intuition and tact with which he had threaded his way through problems which seemed as if they were insuperable. But the contribution of the Lord Chief Justice was not limited to judicial work or financial work; it was reserved for him to make, too, a great contribution to the diplomatic history of this difficult period. The Lord Chief Justice would not wish that reference should be omitted to the difficulties which his immediate predecessor, Sir Spring Rice, passed through in his tenure of office as Ambassador in Washington in the early days of the war. Those were difficult and delicate days, and a tribute should be paid to that patient, industrious, and tactful public servant.

The Lord Chief Justice took his place at a moment in some respects easier, but it was a moment when our representative at Washington was still confronted by immensely important labours. By tact, by assiduity, by trustworthiness, and by patience, he achieved great success. It may be that the brilliant success which he obtained as a diplomat is the climax of an astonishing career—a career which was handicapped at its commencement by crushing burdens which many of his contemporaries will recall—burdens which were encountered and conquered, so that he attained in an incredibly short period a degree of prestige and the material fruits of a great success which equalled those of Lord Russell of Killowen, and were not even very greatly exceeded by those of the illustrious Erskine. We shall not soon forget the urbanity and amiability which he displayed in his practice at the Bar to every member of the profession. Nobody ever said that when the Lord Chief Justice thought that mistakes were made by his juniors he corrected them in public, although they may have been discussed in private. And I assure him that his exertions in this war, so individual and so remarkable, have excited the generous admiration of his colleagues, and will be recorded for ever in the chronicles of the profession.

The Attorney-General, speaking for the Bar, recalled that when they assembled to bid Lord Reading farewell sixteen months ago, it was his privilege to indicate to his lordship how high were their hopes, and how confident was their expectation that he would be equal to the task entrusted to him. He would not attempt an estimate of the results achieved by Lord Reading's arduous and responsible mission. Having already solved, by his skill and experience, the great problems of international finance, he was immediately confronted by at least three not less complex and urgent problems—food and its transport to the Allies, the control and supervision of shipping, and the provision of men and munitions. He would not dwell upon that memorable occasion when in the hour of supreme crisis the Lord Chief Justice obtained the consent of the President of the United States, not only to the despatch of American troops as rapidly as ships could be found to carry them, but also that American troops should, in case of need, be brigaded with the troops of England and of France. The events of those days belonged to history. But it needed no experienced observer to appreciate that in that high mission of advising, co-ordinating, and consolidating, of adjusting differences and directing means to ends, even a momentary failure of diligence, of patience, or of imagination, might have led to the defeat of many hopes. But no hopes were defeated. The highest expectations were fulfilled, and more than fulfilled. Members of the Bar, in common with other citizens, would remember with a gratitude that could never be effaced, that the Lord Chief Justice played so noble a part, not only in fulfilling the vital and immediate needs of the Allies, but also in drawing more closely together the ties that permanently united America and England. To-day, when Lord Reading turned from the making of history to the interpretation of the law, he begged, on behalf of the Bar, to join in the welcome of respect and admiration and pride which was offered to him.

The Lord Chief Justice, replying, said: It is difficult for me adequately to express to you the gratification I feel at the language which has been used with regard to the services I have been privileged to perform

for my country during this hour of need. It was my good fortune to be selected for services to the country which everyone was willing to perform. It was merely my privilege to be selected that has given me an opportunity of playing a part in the activities of this great war. It is now sixteen months ago since in this very court you bade me farewell on behalf of the Bar, and my brother judges who were with me on that occasion, and assured me of their support and approval, are here again to-day, with you of the Bar, in order to assure me that in my absence on national service you have not forgotten me, and are glad that I am returning to my duties. When I was invited to undertake the third mission to the United States as His Majesty's High Commissioner and Ambassador, I confess that I embarked upon those duties with some trepidation. I consulted with the highest authorities in the land, and I had the advantage also of discussion with my brother judges. I could not have gone to perform those duties had it not been that my colleagues on the bench, and the members of my profession, and the general public, endorsed and supported the request of His Majesty's Government. And when I went to America I was encouraged by the recollection of that generous goodwill that had already been demonstrated to me as the representative of Great Britain both in 1915, when I made my first visit in connection with the Anglo-French loan, and in 1917, when I again proceeded there on a special mission.

When I went as Ambassador at the beginning of 1918, I had this satisfaction—that I was assured that the warm welcome to be given to the British Ambassador would not be the colder because he happened to be also Lord Chief Justice of England. I have found throughout America and in association with the American Bench and Bar, that there is a deep respect for English law, a sincere reverence for English justice, which is perhaps not quite realised in this country. I notice in particular that the common law of England, the common heritage both of the English and the American people, was a bond known and understood between our two peoples. Its significance had never quite penetrated my mind until I had the advantage of that greater intercourse with American lawyers. It is perhaps not surprising that the English lawyer, after paying a visit to the United States, falls so easily to the charms of America, and is so quickly captivated by the generosity of the recognition of the value that English laws play in the history of liberty and justice.

When I went to America as Ambassador the problems for solution were indeed numerous and varied. This is neither the time nor the place for me to refer to them in any detail. The Attorney-General has recalled some of the special problems to be dealt with by the Ambassador of Great Britain. I will only refer to the extraordinary good-will shown by the members of the American Administration, from the President of the United States of America to every official, to me as the representative of Great Britain engaged with America and our Allies in a great world struggle. There were grave anxieties during the last years. These were moments of peril, the significance of which was not lessened by the distance across the Atlantic. There came the great test of American sympathy and American co-operation. It was during the months of last year that, perhaps, this Empire was tried as never before in its history. It was then that the call went to America. The response was not only swift, it was eager, it was enthusiastic.

America rose to the occasion, and showed by her capacity, and, above all, by her determination, that no effort should be spared to bring that assistance to the Allies which was then so much needed—that of strong fighting men to take their places in the line and to be a reserve for those of our gallant men who had fallen in the battle. That was a part of the history of this war, and a part which, if I may be permitted to speak of my connection with it, will never fade from my memory. We all remember how, during the ensuing months, that extraordinary assistance was given by the combined efforts of British and American ships, and how it was demonstrated to Germany that there was an untold number of strong, clean-limbed, clean-thinking men who were coming from that great nation across the Atlantic, which had derived its origin from this country, to make an end of the struggle which was then perhaps at its most critical time. I pass over all that happened afterwards with the one recollection that a peace—or, to be, perhaps, accurate, a cessation of hostilities—came so much more quickly than could have been expected, and that the peace which is approaching, as we all believe and expect, will be a peace that will last for the centuries to come. In that co-operation of America and Great Britain must ever play a leading part. The sacrifices that they have made together, and the work that they have done together, will endure for all time; continued intercourse between the American and British people is the surest safeguard for the closest co-operation in the future.

That those here present think that I have acquitted myself well in the work entrusted to me during the period of nearly five years of war will ever be to me an intense gratification. That I should have been privileged to play a part, however humble, in cementing more closely the ties between the English-speaking people ought never to be forgotten by me, but will always render me truly grateful. That the Prime Minister on behalf of the Government, and Mr. Balfour as the Secretary of State for Foreign Affairs, should have chosen to address to me the language which is published in to-day's Press in recognition of the services I have been able to perform, and that above all the Prime Minister should have thought that in returning to the calmer and more serene atmosphere of the judicial bench I was carrying with me the gratitude, as he has been good enough to say, of the nation and the Empire, is the greatest honour that could be conferred upon any man. It sets the seal upon the services he has been privileged to perform to his country to the best of his ability. No greater honour could ever befall a citizen of this country. I am deeply indebted to you, my Lord Chancellor, for being present to-

day with my brother judges, and to you Mr. Attorney and the Bar and the legal profession, for all that generous support that has been given to me during the whole of this period of my war activities when I have had on many occasions to subtract myself from the proper sphere of my activities. Now that I return I am encouraged by the thoughts so eloquently and graciously expressed in both addresses that I am carrying with me the esteem and affection of my colleagues in my profession.

The Prime Minister has addressed the following letter to Lord Reading:—

21st May, 1919.

My Dear Lord Chief Justice,

At the moment when you are about to resume your judicial duties, I wish on behalf of His Majesty's Government to express to you the deep appreciation which we all feel for the manner in which you have discharged the all-important mission which was entrusted to you, and for the conspicuous service which you have rendered to the Empire while acting as His Majesty's Ambassador and Minister Plenipotentiary to the United States.

No merely formal words can give proper recognition for this service. Under strong pressure from the Government, and with great reluctance, you gave up your duties as Lord Chief Justice in order to undertake a mission which has been of singular complexity and extremely arduous. When the time comes for the history of those most critical years of the war to be written, the leading part which you played in co-ordinating the war efforts of the United States and the other Allies, and, above all, in helping to bring about that dramatic movement of the American Army to Europe in the spring and summer of 1918, which contributed so strikingly to the Allied victory in the later autumn, will be understood in its true perspective.

Your tact, energy and counsel have been of inestimable value to the Allied cause, and I have the best of reasons for knowing that you have won the same measure of confidence on the other side of the Atlantic that you enjoy in the British Isles.

The Government will greatly miss your advice and assistance in the various spheres in which you have rendered service during the war, and I can assure you that you return to your high judicial duties with the gratitude and good will of the nation and the Empire.—Believe me, ever sincerely,

D. LLOYD GEORGE.

Lord Finlay.

A banquet was given in the Middle Temple Hall on Tuesday in honour of Lord Finlay.

At the high table were the chairman (Sir Edward Carson), the guest of the evening, the Lord Chancellor, Lord Coleridge, the Duke of Buccleuch, Lord Howe, the Lord Chief Justice, Lord Middleton, Lord Donoughmore, Lord Selborne, Lord Haldane, Lord Mersey, Mr. Bonar Law, Lord Valentia, and Lord Edmund Talbot. The company also included:—

Lord Cave, Lord Sinha, the Attorney-General, the Solicitor-General, the Master of the Rolls, Lord Knutsford, Lord Atkinson, Lord Dunedin, Lord Moulton, Lord Lambourne (Colonel Lockwood), Mr. Ameer Ali, Lord Justice Atkin, Mr. Gerald Balfour, Lord Justice Bankes, Lord Buckmaster, Sir J. G. Butler, M.P., Sir Henry Craik, Mr. Justice Darling, Lord Downham, Mr. Justice Hill, Sir T. Erskine Holland, Sir Alfred Hopkinson, Sir W. E. Hume-Williams, Mr. Justice Lawrence, Lord Muir-Mackenzie, Mr. Justice McCaig, Mr. R. Munro, M.P., Lord Parmoor, Lord Phillimore, Mr. J. F. P. Rawlinson, K.C., M.P., Sir Edward Clarke, Sir Watson Cheyne, M.P., Mr. Justice Roche, Mr. Justice Rowlatt, Mr. Justice Salter, Mr. Justice Sankey, Mr. Justice Sargant, Mr. Leslie Scott, K.C., M.P., Lord Justice Scrutton, Sir John Simon, K.C., Lord Somerleyton, Lord Sterndale, Lord Justice Warrington, Lord Stuart of Wortley, Sir George Younger, M.P., Lord Wrenbury, and Mr. Justice Younger.

Sir Edward Carson, says the *Times*, proposed the toast of "Our Guest." He announced letters of apology for absence from Lord Lansdowne and others, and expressed special regret that Mr. Balfour could not be present owing to his important duties in Paris. An Irishman, he proceeded, could after all appreciate the merits and demerits of a Scotsman, and if the toast he had to propose suffered at his hands it would not be from want of affection, admiration, or appreciation of a great lawyer. Lord Finlay and he were Law Officers together for some six years, and nobody could be associated with Lord Finlay for such a period without learning to have the greatest respect for him.

If ever there was one of ourselves, he continued, it is Lord Finlay. When you come to think that he was nearly fifty years at the Bar before he was called to the great office which he has just left, one can in imagination run over many great incidents of which he must have been a witness, and of many incidents in which he took part. But if there is one thing more than another which our profession appreciates it is that from start to finish Lord Finlay has been a real workman in the trade. I cannot help recalling that after he vacated the office of Lord Chancellor he said to me that his only regret was that he could not go back again to practise at the Bar. In saying that he was not using mere phrases. He was saying what came from his heart, because he felt, as I always feel, that there is no time when a man is so happy as when he is working with those who have been his life-long friends. What was

the reason of the peculiar position Lord Finlay occupied at the English Bar? I believe he had the reputation of being a great lawyer. That for myself I do not think very much of. I believe he had also the reputation of being a great advocate. That for myself I somewhat despise. I do not think it was either of these qualities that placed him in the position in which he was an education to all those who are following in the profession which he loves. I believe that what really gave him his great position was his sterling character. Character is everything. Character at the Bar, in public life, in private friendship, can only be built up by degrees upon all those elements that create and foster confidence. Lord Finlay had also had one characteristic which I have always greatly envied him. He has had a great faculty for never creating a feeling of bitter hostility, whether at the Bar or in politics. There was a great occasion in his public life in which he had a profound difference with his own political party and his own great leader, Mr. Gladstone. Personally, I am grateful for that occasion. We all know, however, that after he had made a damning, smashing speech against the policy of his leader, that leader felt bound to congratulate him on having made a great speech on a great occasion on a great constitutional question.

Mr. Bonar Law, who supported the toast in the absence through illness of Lord Curzon, spoke of the political side of Lord Finlay's life. When he entered the House of Commons, he said, the two law offices of England were filled by Lord Finlay and Sir Edward Carson. It was probably as strong a combination as had ever been known in our public life, and it was also interesting from another point of view as an example of the great magnanimity of the English people, which never seemed to grudge the highest positions to those who were not exactly English. In Governments since he had any practical knowledge of them the share of high positions enjoyed by, not so much Irishmen as his own countrymen, had been far in excess, he would not say of their merits, but of their populations. Sir Edward Carson had said that at the Bar the one quality which counted was character. His own knowledge of the Bar, inferior to that of Sir Edward, would not have made him arrive entirely at that conclusion, but this at any rate was true, that in public life sterling honesty and sincerity, not only in action but in thought—which had characterized the career of Lord Finlay—carried a weight which nothing else could ever achieve.

LORD FINLAY'S REMINISCENCES.

Lord Finlay, who was received with great enthusiasm, in responding, said he had been a Law Officer for a very long time—he believed for more years continuously than any Law Officer since the middle of the eighteenth century. For the first five years of his term of office he had the honour to serve with Webster, who was well known to almost all of those present. For more than half of his term of office he had the inestimable privilege of having Carson as his colleague. A better colleague no man ever had. He was true as steel; he was loyal to his duties. No man, too, had done more by his unselfish devotion to duty than Mr. Arthur Balfour to raise the tone of English public life.

That gathering symbolized two great interests which, he supposed, divided those present in nearly equal proportions—the Bar and politics. They were two of the best games that were going. There was one man who had played them both whom he should have wished to have seen there that night—Lord Halsbury. He had received from him that morning a most charming note expressing regret that he could not be present. He had always thought that the Bar was the most generous of all professions. There was the keenest competition, but there was no mean jealousy. It was the finest of all professions. The very many-sidedness of its activities rubbed away those angularities that in some other professions might cause friction from time to time.

The unity of the Bar and the Bench in England was a great feature of their institutions. While the Bar criticized the Bench and the Bench criticized the Bar, that criticism was always friendly. His memory carried him back to a great meeting in 1881, when the Bar entertained Lord Bramwell. There were many there that night who were present on that occasion; among others the nephew of Lord Bramwell, their friend Bremner. The tall figure of Bremner still towered over the junior Bar. He had never stooped to silk, and he believed he would soon celebrate a great career in stuff as a junior with the largest business.

Speaking in a reminiscent vein, Lord Finlay said he owed everything he had done in the profession to the example and encouragement of John Day, in whose chambers he had learned lessons he could never forget. It was in January, 1865, he continued, that he first became acquainted with Middle Temple Hall, which previously he had only known, as it was, perhaps, best known, from the pages of "Pendennis." Then there was Westminster Hall. He remembered the Tichborne case being heard there. Many of them would have read how the claimant was cross-examined by Coleridge as to the "Asses' Bridge," and how far it was from Stonyhurst. He thought it was Hawkins who suggested it. Looking round that night, he thought the great men of the past had worthy successors. The only name he would mention was that of his great friend Sir Edward Clarke, a friend of fifty years' standing. He was not going to say good-bye to them; very far from it. He had often wished he could go back to the Bar again, but that was impossible. There was a stream that flowed between the Woolsock and the Bar which might be passed, but could not be repassed. He must content himself with judicial work, and that work had one consolation, that it brought him into contact with his old comrades at the Bar.

The Attorney-General proposed the health of "The Chairman," and paid a warm tribute to Sir Edward Carson.

Egyptian Moratorium.

The *Times* correspondent, in a message from Cairo, dated 17th May, says:—

The disturbed state of the country during the past two and a half months and the interruption of communications has in many instances prevented interested parties from performing within the prescribed time various acts for the preservation of their rights, and it has become necessary to decree a moratorium in such cases.

A proclamation has therefore been issued ordering that every period prescribed for the performance of any act, whether judicial or extrajudicial, on pain of forfeiture of any right, shall be deemed to have been suspended during an interval beginning on 12th March and terminating on such days as the Minister of Justice may fix. Any judicial decision given during the period of suspension against any person who did not appear or failed to present a defence before a court shall by way of exception be open to opposition, subject to compliance with certain conditions laid down. The terms of the proclamation apply to the mixed as well as the native courts.

Commandeered Houses.

In reply to the correspondence which has appeared in the *Times* with reference to property commandeered by the War Office, the following statement has been made on official authority:—

Houses now in occupation by the War Office are used for demobilization purposes, in coastal districts for the quartering of soldiers returning from France, and in other parts of the country for administrative purposes in connection with demobilization or for the quartering of troops. It may be said with regard to the last mentioned, the owners would do well to get into touch with the local billeting committees. The War Office would welcome prompt action on the part of these committees.

Generally speaking, where people complain of not having been paid any rent by the War Office, it is because they have declined to accept the terms offered, on the assessment of the Department's land valuers, who under the Defence of the Realm Act can only assess on the basis of direct and substantial loss. Claims which are beyond a mere assessment of premises from a letting point of view must be submitted to the Losses Commission. Many owners, however, decline to have recourse to this tribunal.

During the air-raids the War Office entered into possession, for the purpose of quartering soldiers, of many buildings on the East Coast which had been deserted by their owners, undertaking to indemnify the latter against claims for rates and taxes, &c., and to hand the houses back in good condition. It should be added that in order to secure speedy demobilization, more property was required for administrative work than during the active period of the war. Much of the property will soon become unnecessary for War Office purposes and will be released.

Proving Convictions Before Verdict.

Before Judge Atherley Jones, at the Central Criminal Court, on the 7th inst., says the *Times*, Henry Harris, thirty-five, photographer; Albert Goldhill, thirty-seven, traveller; and Alfred Mendoza, thirty-four, traveller, were each sentenced to three months' imprisonment in the second division, and John Hawkey, forty-three, stevedore, was sentenced to fifteen months' imprisonment with hard labour on a charge of receiving thirty-two pieces of cloth and fifty-one suits of clothes, the property of Messrs. J. Hyams & Co., Ltd. The defendants were all acquitted on the charge of breaking and entering the warehouse and stealing the goods.

Mr. H. D. Roome and Mr. Montague Shearman prosecuted; Sir E. Marshall-Hall, K.C., and Mr. Bertram Long defended Harris; and Sir E. Wild, K.C., and Mr. L. S. Green Goldhill and Mendoza. The defendants all pleaded "Not Guilty." The case was tried at the last Sessions, but the jury were unable to agree.

Under a section of the Larceny Act, 1916, the prosecution gave evidence that there was a previous conviction against Hawkey. After the jury had delivered their verdict the foreman said they thought that, although it was permissible, it was extremely regrettable that the conviction should have been proved before they considered the case, though it had had no effect on the jury.

Sir Ernest Wild said that he was very glad to hear that expression of opinion by the jury. "Some of us," he remarked, "feel very strongly about this antiquated section of an Act of Parliament which slipped into the Act of 1916, by mistake perhaps, and we hope that steps will be taken to remedy what is a gross injustice."

Judge Atherley Jones: I quite agree with the view you take, but there it stands, through some inadvertence probably.

Sir E. Wild: It has been the law since 1871, and was put into the Act of 1916, which was only supposed to be a codifying statute.

In passing sentence on Hawkey Judge Atherley Jones said that he did his best to prevent the jury being prejudiced by what he considered an enormity—namely, that Hawkey's previous conviction should be proved against him before the verdict.

Messrs. E. Honoratus Lloyd, K.C., Douglas McGarel Hogg, K.C., and Ernest Edward Bird have been elected to the Board of the Legal and General Life Assurance Society.

Companies.

Alliance Assurance Company.

ANNUAL COURT.

The annual general court of the Alliance Assurance Company was held on Wednesday at the head office, Bartholomew-lane, E.C., the chair being taken by the Hon. N. Charles Rothschild, chairman.

The report stated that 1,296 new life policies were granted during 1918, the total sum assured being £1,060,886, and the premiums £52,045 13s. 11d., which included single premiums of £6,074 18s. 3d. Of the gross sum assured £112,500 was reassured with other offices at premiums amounting to £4,536. Sixty new annuity bonds were issued, the consideration being £37,111 8s. 8d. The combined life accounts produced a total premium income of £1,094,079 11s. 10d., after deduction of the premiums paid for reassurances. The life assurance and annuity funds at the close of the year amounted to £17,715,387 11s. 1d. The nineteenth quinquennial valuation had been made by Mr. A. Levine, M.A., F.I.A., the company's actuary. The war had affected the life department adversely in four distinct ways: (1) By checking the expansion of new business; (2) by involving heavy claims by death; (3) by bringing about a large increase in income tax; and (4) by causing a heavy depreciation in the value of the assets. The result of the valuation showed an available surplus of £183,481, excluding the interim bonuses, amounting to £70,687, paid during the quinquennium. The war claims amounted to the large sum of £496,079, principally under policies of comparatively short duration and on young lives, involving therefore a very heavy loss to the life fund. The depreciation in the investments written off and the loss on securities realised amounted to £423,679, less than 5 per cent. of the fund at the close of the period. But for these two abnormally heavy items the profit of the quinquennium would have exceeded £1,100,000, and it would have been possible to declare a bonus at the same rate as on the last occasion, and to carry forward a largely increased amount. The directors had decided to carry forward the whole amount of the surplus now available to the current quinquennium, which would strengthen the position of the life fund for the future, and the directors were confident that the profits in the life department in future should be ample to maintain the bonus at the rate declared on previous occasions. The quinquennial valuation of the Economic fund showed a deficiency of £7,615. The total of the sinking fund and capital redemption account was £1,043,857 0s. 1d. The fire account showed a surplus of £354,302 19s. 8d., out of which £39,910 had been added to the reserve for unexpired risks, and the remainder, with £80,143 11s. 9d. interest (less income tax) on the fire insurance fund, had been carried to profit and loss account. The fire insurance fund was now £2,225,707. An amount of £400,000 had been carried to profit and loss account, together with £70,789 19s. 9d. interest (less



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income tax) on the marine insurance fund, which was now £1,763,216 5s. 8d. The combined premium income of the accident accounts was £278,358 18s., and the surplus, viz., £49,416 17s. 11d., with £19,697 14s. 8d. interest (less income tax) on the funds, had been carried to profit and loss account. The total of the funds was £547,212 17s. 10d., which included reserves of 40 per cent. of the premium incomes for unexpired risks, and also a sum of £91,483 2s. 3d. for estimated outstanding claims. The general fund at the close of the year amounted to £206,585 0s. 11d.

A dividend was declared of 12s. per share. An interim dividend of 5s. per share was paid in January, and the balance of 7s. would be payable in July.

The SECRETARY (Mr. Sidney T. Smith) having read the notice convening the meeting and the report of the auditors,

The CHAIRMAN said:—Before I proceed to refer to the accounts, it is fitting that I should mention the great loss which the company have sustained by the death of Colonel Lucas. He had been a director for over thirty-nine years, and for the last four years had filled the position of deputy chairman. He devoted much time and thought to his duties as a director, and he will be greatly missed at our councils. The first of the accounts, taking them in the order in which they appear in the report, is, as usual, that of the life department. The salient feature is, of course, the valuation at the close of the company's nineteenth quinquennial period. For the reasons given in the extract in our actuary's report, it will be seen that on this occasion—the first in the history of the company—our With Profit Policyholders are not receiving a bonus. These reasons may be summed up in one word—war; but for which, as the report points out, the usual bonus could have been paid with ease, and the carry forward largely increased. I need not labour the point that this temporary eclipse of the bonus is due to the war. It will be a pleasanter and, I hope, more profitable occupation to turn our thoughts towards the coming years of peace. I do not think the words in the report, in which the prospects of the future are discussed are at all over-sanguine; and we hope, provided the unexpected does not again occur, to falsify our calculations at our next valuation, which will coincide with the centenary of the company, that we shall have a different story to tell. Already in 1918 the new business showed signs of reviving, being well over £100,000 in advance of 1917; and I may say that, so far as this year has gone, the indications are that the new business will reach the figures of pre-war years. The war has also cast its shadow over the accounts of the Economic fund, with the result that we have had to pay out a considerable sum in order that the Economic With Profit Policyholders might receive the bonus which we guaranteed to them when we took the office over. Although we treat this payment in our accounts like any other outgoing, we hope at the next valuation the Economic will be able to provide the bonus as the rate guaranteed without further assistance from the Alliance, and to repay a large proportion of the amount we are now parting with. The next of our accounts which calls for attention is the fire account, and here I am pleased to say that our favourable experience continues. No conflagration occurred during 1918 to necessitate a heavy call on our funds. The increase in the cost of building material, cost of labour, and in the values of commodities generally continues to call for increased insurance; but there is another side to the picture in that we have to pay more to make good the damage when fires occur. The results of our business in this department is that we carry just under £400,000 to profit and loss account, which, we venture to think, is not unsatisfactory. As was to be expected, the close of the war has brought about a diminution in our marine income, and this will no doubt be accentuated in this year's accounts when they come to be made up. We are looking forward to keener competition in this department, but we hope that our competitors—rather numerous now—will temper their eagerness for business with discretion, and not reduce rates to a non-paying basis. From the results already ascertained of our transactions in this department, we have felt justified in carrying the sum of £400,000 (besides interest) to profit and loss account, and, without undue optimism, we think we may safely anticipate further substantial contributions from this source. But, as there is still abnormal delay in dealing with ship repairs, we think it right to deal with this account in a conservative way. The underwriting account for 1917 has not yet been closed, and no amount has been taken from the 1918 account and placed to profit and loss account. The several accounts which I may group under the nomenclature of accident continues to show good results. We are hoping that the resumption of motoring will bring us some business, and no doubt our shareholders can help the company—and incidentally themselves—by bringing their motor insurances here. Before passing from accident topics, I must refer to the paragraph in the report dealing with the agreement entered into with the Bankers' Guarantee Trust. This transfer is, in effect, a re-insurance of the fidelity bonds granted by that society. The Trust will pay the Alliance a premium as consideration for the Alliance undertaking the Trust's liabilities as from a certain date. Apart from any profit which we may make from the actual transaction, the directors hope that accession of business may accrue from the connection. The shareholders may have noticed in the newspapers that the leading offices have formed a pool for the purpose of providing insurance against the risks arising out of aviation, of which pool the Alliance is a member. This class of insurance being new, we have but little experience to guide us. It is, however, quite clear that insurances will be required, and the directors felt that the Alliance ought to take its share in granting the facilities necessary. I have already referred to the principal items which appear

on the credit side of the profit and loss account. Turning to the debit side, the shareholders will observe amounts totalling nearly a quarter of a million for taxation and over £450,000 for depreciation of investments in the shareholders' accounts. With regard to the former, I should just like to say that these items are for British taxation only, and do not include the large amounts which we have to pay in the Dominions and in foreign countries, and which, being included amongst the expenses of management in our revenue accounts, are to a large extent responsible for the high figure at which those expenses stand. And, at the risk of repeating what has been said on previous occasions, I would point out that, apart from marine insurance, the war has not raised the rates of insurance generally, whilst insurance companies, like other companies and individuals, have to bear their share in the constantly increasing cost of running their business. As regards the depreciation of securities, the amount is large; but I would point out that nothing has been written off on this account since the outbreak of war, and that the amount represents the total depreciation during the last five years. Before closing these remarks, I would like to pay a tribute to those members of our staff who have died in their country's service. As the shareholders will see, the toll has been a heavy one (105 in all). No words of mine can adequately express our feelings of admiration and regret for these brave men, many of whom had shewn themselves to be capable and efficient officials of the company. Whilst mourning the fallen, we must not forget our debt of gratitude to those who have had the good fortune to return, nor our congratulations to those of them who have been decorated for their conduct on the field of battle. I beg to move the adoption of the report and accounts.

Several shareholders congratulated the board upon the satisfactory statement they had been able to lay before the meeting, and the motion was unanimously adopted.

On the motion of the CHAIRMAN the directors retiring under the company's laws and regulations were re-elected as follows:—Mr. C. E. Barnett, the Hon. Kenelm P. Bouverie, Mr. T. H. Barrughes and Mr. C. Shirreff Hilton. Mr. C. L. Nicholls, C.B.E., F.C.A. was re-elected auditor, and the proceedings closed with a vote of thanks to the chairman, the directors and the staff, moved by Mr. Deputy MILLAR WILKINSON.

Obituary.

Sir Dudley Stewart-Smith.

SIR DUDLEY STEWART-SMITH, K.C., Vice-Chancellor of the County Palatine of Lancaster, died on Friday the 9th inst., in London.

Sir Dudley Stewart-Smith, says the *Manchester Guardian*, was appointed to the office in August, 1912, having for two months previously acted as Deputy Chancellor, an appointment rendered necessary in consequence of the continued illness of the late Vice-Chancellor Leigh Clare, who had for some time been unable to preside over the sittings of the Lancashire Chancery Court. The son of Mr. Alexander Stewart-Smith, merchant, of London and Hong Kong, Sir Dudley was educated at the International College, Isleworth, and at University College, London, where (first in honours) he took the degree of LL.B. Joining the solicitors' branch of the legal profession, he was admitted in 1879. He subsequently studied for the Bar, and was called at the Middle Temple in 1886, having gained the position of Equity Scholar of the Council of Legal Education. He was also a member of Lincoln's Inn. He joined the Chancery side, where he specially devoted himself to that branch of equity practice relating to the winding-up and reconstruction of companies. He took silk in 1902. For some years he was one of the leading counsel in the late Mr. Justice Kekewich's court, where he enjoyed a large practice, and later on attached himself in the court presided over by Mr. Justice Eve. Among many notable Chancery suits in which he was engaged was that which followed the failure of Mr. E. T. Hooley.

At the General Election of 1906 Sir Dudley Stewart-Smith was chosen as Liberal candidate for South Westmorland, and was successful, defeating Captain Bagot, who had sat as representative of the division in the Unionist interest in the preceding Parliament. At the election of 1910, however, he was defeated. In September of the same year he fought East Nottingham, but was again defeated. As a member of the House of Commons Sir Dudley Stewart-Smith's legal scholarship and experience were of considerable value in committee work. He served on the Special Committee on the Codification of the Law of Trusts, and was a member of the Joint Committee of both Houses on the Bill for the Consolidation of the Law relating to Joint Stock Companies, which resulted in the passing of the Companies (Consolidation) Act of 1908. Of the committees appointed to deal with the consolidation of the law relating to the Post Office and with statute law revision, in both of which subjects Acts of Parliament were placed on the Statute Book in 1908, Sir Dudley was a member. He served also on the Royal Commission on Land Transfer, and on the Committees on the Patents Bill, the Sunday Closing Bill, and the Trusts Accounts Bill.

Sir Dudley Stewart-Smith was a Bencher of the Middle Temple, and served the office of President of the Hardwick Society in 1888-1889. He was a Justice of the Peace for Westmorland, Lancashire and Cheshire, Chairman of the Salford Hundred Quarter Sessions, and a member of the Councils of Manchester and Liverpool Universities. He was in his day a rowing man of some distinction, and, taking a practical interest in the Volunteer movement, he was a member of the Inns of Court Volunteer Rifles ("The Devil's Own") for ten years, retiring with the rank of sergeant.

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Legal News.

Changes in Partnerships.

Dissolutions.

FREVILLE GURNEY CHRISTOPHER and NORMAN McQUEEN, solicitors (Christopher & Son), 5, Argyll-place, Regent-street, W. 1. Dec. 31, 1918. The said Freville Gurney Christopher will continue to carry on the said business under the said style or firm of Christopher & Son.

FRANK CHORLTON LINGARD and BASIL LEACH, solicitors (Lingard & Leach), 4, New London-street, in the city of London. May 21.

[Gazette, May 23.]

NIGEL DECIMUS HAINES and ERIC FRANCIS TIERNAY FOWLER, solicitors (Nigel Haines & Fowler), 19, College-green, Gloucester. April 15, 1918.

HERBERT RICHARD PALMER and WALTER EDWIN LESTER, solicitors (Palmer & Lester), Newdegate-square, Nuneaton, Warwickshire. March 25. The said Walter Edwin Lester will continue to carry on the said business under the style or firm of Palmer and Lester.

[Gazette, May 27.]

General.

The London Gazette of 23rd May contains an Order in Council, dated 8th May, amending the Representation of the People Order.

The Board of Trade have appointed Mr. Arthur Harold Ward to be Official Receiver for the Bankruptcy Districts of the County Courts holden at Exeter, Barnstaple, and Taunton, as from the 2nd June, 1919, vice Mr. Arthur Edward Ward, resigned.

Mr. James Rigg Brougham, of Beathwaite, near Kendal, Westmorland, late of Bridge House, Wallington, Surrey, formerly Senior Registrar in Bankruptcy, who became a barrister six months later than Lord Halsbury, died on 5th March, aged ninety-two, leaving property of the value of £20,834.

Mr. William Michael Gichard, of Greystones, Moorgate, Rotherham, solicitor, of the firm of Messrs. Gichard, Gummer & Furnias, of Rotherham, formerly president of the Yorkshire Cricket Council, left estate of gross value of £37,329.

A Select Committee of the House of Commons on Wednesday sanctioned the Manchester Corporation's scheme for increasing their water supply by using Haweswater, and for building new reservoirs and

works at a cost of £10,000,000, on condition that Manchester supplied with water all local authorities within reach of the aqueduct who wanted a supply, on terms which gave the Corporation no profit.

In the House of Commons on Monday Mr. Cecil Harmsworth, in answer to an inquiry by Mr. MacVeagh as to the new States to which the Government have given recognition within the last five years, said:—His Majesty's Government have definitely recognized the following Governments: The Governments of Czechoslovakia, Poland, and Finland. Provisional recognition has also been granted to the Estonian National Council and to the Lettish National Council as *de facto* independent bodies. The belligerent status of the Arabs has also been recognized.

In the House of Commons on Monday, answering Colonel Dalrymple White, who asked whether, under the proviso contained in section 2 (2) of the Companies (Particulars as to Directors) Act, 1917, exemption had been granted to any companies registered after 22nd November, 1916, from complying with the provisions of that section, which requires the publication of the names of the directors on business letters and trade circulars, Sir A. Geddes said:—Numerous applications have been received for exemption, which has been granted in some cases. Applications for exemption are favourably considered where the name of the company substantially discloses the names of the directors or, in the case of a large company, the nature of the business, and the directors are British-born subjects who have not changed their name; but each case must depend upon the particular circumstances. Exemption is not, as a rule, granted to a small private company nor, as a matter of policy, is an exemption granted to a company which owns a newspaper.

In the House of Commons, on Monday, General Seely, Under-Secretary for Air, replying to Mr. G. Murray, said:—On Thursday last in Paris the Aeronautical Commission held its final meeting and agreed to a Convention relating to air navigation. On this Commission the five principal Powers are represented, as also Belgium, Brazil, Cuba, Greece, Portugal, Rumania, and Serbia. The seven smaller Powers enumerated have been appointed by the Supreme Council to represent on the Aeronautical Commission all the smaller Powers at the Peace Conference. The Commission will agree upon a covering report to be submitted to the Supreme Council. A few reservations by the delegates of some of these States will be included in this report. I do not expect that these reservations will affect the usefulness of the Convention. The document is of fifty-six pages, embodying general principles, nationality of aircraft, and certificates of airworthiness, competency, and many other matters of great importance to air navigation. It is of great interest, and I hope to lay it on the table on an early day.

A publishing company, says the *Daily Telegraph*, sought to obtain a committal order at Westminster County Court on Tuesday against a railwayman, who, it was stated, had agreed to take in a ten-volume "History of the War." The representative of the company said he did not know the age of the man, nor whether he had a family. Judge Sir Alfred Tobin, K.C.: "You ask me to send a man to prison, but do not know his age. He may be seventy and might die if sent to prison, or he may be able-bodied and fit for it. He may be intelligent, or unable to read the history. Before I send a man to prison I want to know his age, whether he is married, how many children he has, and if any of them are earning money. He may be unable to pay his way. The application is refused."

Mr. Justice Darling, at the Central Criminal Court on Wednesday, remarked that reference had been made to the relaxation of public morals. The harm that the war had done to the morals of the people of this country was far beyond any material damage that had been caused. In nothing had it done more harm than in that relaxation on the part of women of this country which had now reached a point where it was impossible to walk along the street without seeing that they differed from what their mothers were.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	EMERGENCY ROTA.	APPEAL COURT No. 1.	Mr. Justice EVE.	Mr. Justice SARGANT.
Monday June 2	Mr. Synges	Mr. Jolly	Mr. Charch	Mr. Farmer
Tuesday 3	Mr. Bloxam	Mr. Synges	Mr. Farmer	Mr. Jolly
Wednesday 4	Mr. Borrer	Mr. Bloxam	Mr. Jolly	Mr. Synges
Thursday 5	Mr. Goldschmidt	Mr. Borrer	Mr. Synges	Mr. Bloxam
Friday 6	Mr. Leach	Mr. Goldschmidt	Mr. Bloxam	Mr. Borrer

Date.	Mr. Justice ASTBURY.	Mr. Justice YOUNGER.	Mr. Justice PETERSON.	Mr. Justice P. O. LAWRENCE.
Monday June 2	Mr. Leach	Mr. Goldschmidt	Mr. Borrer	Mr. Bloxam
Tuesday 3	Mr. Church	Mr. Leach	Mr. Goldschmidt	Mr. Borrer
Wednesday 4	Mr. Farmer	Mr. Church	Mr. Leach	Mr. Goldschmidt
Thursday 5	Mr. Jolly	Mr. Farmer	Mr. Church	Mr. Leach
Friday 6	Mr. Synges	Mr. Jolly	Mr. Farmer	Mr. Church

The Whitsun Vacation will commence on Saturday, the 7th day of June, 1919, and terminate on Tuesday, the 10th day of June, 1919, inclusive.

LAW REVERSIONARY INTEREST SOCIETY LIMITED.

No. 15, LINCOLN'S INN FIELDS, LONDON, W.C.

ESTABLISHED 1853.

Capital Stock — — — — £400,000
Debenture Stock — — — — £331,130

REVERSIONS PURCHASED. ADVANCES MADE THEREON.

Forms of Proposal and full information can be obtained at the Society's Office.

G. H. MAYNE, Secretary.

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, May 23.

LIDERTON STEAMSHIP CO., LTD.—Creditors are required, on or before June 30, to send their names and addresses, and the particulars of their debts or claims, to William James Foster, 82, Fenchurch-st., liquidator.

ROKER THEATRE CO., LTD.—Creditors are required, on or before June 30, to send their names and addresses, and the particulars of their debts or claims, to Charles Love Oliver, 50, King-st., South Shields, liquidator.

VILLIERS ELITRIC THEATRE CO., LTD.—Creditors are required, on or before June 30, to send their names and addresses, and the particulars of their debts or claims, to Charles Love Oliver, 50, King-st., South Shields, liquidator.

WINDSOR PUBLIC HALL CO., LTD.—Creditors are required, on or before June 30, to send their names and addresses, and the particulars of their debts or claims, to Alfred Southwell, 2, Post Office-lane, Wisbech, liquidator.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—TUESDAY, May 27.

ADAMS BRITISH OIL CO., LTD.—Creditors are required, on or before July 8, to send their names and addresses, and the particulars of their debts or claims, to Mr. Robert Hope Johnston, 49, Queen-st., Wolverhampton, and Mr. Oscar Berry, Monument-sq., joint liquidators.

"AMT." STEAMSHIP CO., LTD.—Creditors are required, on or before July 9, to send their names and addresses, and the particulars of their debts or claims, to Thomas Fawley Judge, Parliament-chmbrs, Quay-st. Hull, liquidator.

HESLE TENNIS, CROQUET AND BOWLING CLUB, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before July 5, to send their names and addresses, and the particulars of their debts or claims, to Ernest Charles Sergeant Stow, 16, Bishop-lane, Kingston-upon-Hull, liquidator.

WILLIAM ASQUITH, LTD. (IN VOLUNTARY LIQUIDATION FOR RECONSTRUCTION).—Creditors are required, on or before July 12, to send their names and addresses, and the particulars of their debts or claims, to Arthur Stocks, Commercial Bank-chmbrs, Tyrral-st., Bradford, liquidator.

UNLIMITED IN CHANCERY.

BURY AND DISTRICT WAR MUNITIONS COMMITTEE.—Creditors are hereby required to send particulars, in writing, of their claims or demands to the undersigned, John Lewis Merchant, Savings Bank-bldgs., Bury, Secretary to the said Board.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, May 23.

Carlton Press, Ltd. George Lillington & Co., Ltd.
Celltex, Ltd. Montgomery, Smith & Co., Ltd.
Harold E. Annison & Co., Ltd. R. F. Brett & Co., Ltd.
Vactite Wire Co., Ltd. * Vittoria Hotel, Ltd.
Tomelin Syndicate, Ltd.

London Gazette.—TUESDAY, May 27.

Leicester Fosse Football Club Co., Ltd. Hesle Tennis, Croquet and Bowling
Home and Colonial Steam Fishing and Club, Ltd.
Canning Compact, Ltd. William Moss & Sons, Ltd.
Cliff Hotel Co., Ltd. C. E. Gale Artificial Limb Co., Ltd.
T. G. Fowler & Co., Ltd. Watton Gas & Coke Co., Ltd.
Indian Peninsula Rubber and Tea R. Foxcroft & Sons, Ltd.
Estates, Limited. Eburite Paper Co., Ltd.
East Hull Picturedrome, Ltd.

Winding-up of Enemy Businesses.

London Gazette.—FRIDAY, May 23.

DRENNER BANK (LONDON BRANCH).—Creditors are required to send their full names, addresses and descriptions, with full particulars of their debts or claims, by prepaid post, to Harold de Vaux Brougham, Senior Official Receiver, 33, Carey-st.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, May 20.

ABRAMSON, JOHN, Blyth, Northumberland. May 31. Guthrie & Guthrie, Blyth, Northumberland.
ATKINSON, JOHN MIDDLEY, Bradley, Huddersfield. June 18. Armitage, Sykes & Hinchcliffe, Huddersfield.
BEST, CHARLES HENRY, Settle, Yorks. June 18. Moore & Shepherd, Halifax.
BICKFORD, ALFRED, Exeter. June 17. W. H. Stone, Exeter.
BLACKBURN, ARTHUR, Alderley Edge, Chester. June 24. Minors & Co., Manchester.
BORLARIAN, ARTHUR, Liverpool. June 31. J. M. Bateman, Liverpool.
BRADFORD, WALTER, Hunsberrill, Somerset. June 24. Reed & Reed, Bridgwater, Somerset.

BROMHALL, JOHN COVENTRY, M.C., Rathbone-pl. June 30. Alfred W. Fryser, Arundel-st., Strand.

CALDERBURY, Rev. EMILIE JOSEPH, Deepcar, near Sheffield. June 30. Wake & Sons, Sheffield.

CHAMBERLAIN, MARY ANN, Oulton Broad, Suffolk. June 30. Jarvis & Morgan, King's Lynn.

CLARE, ARTHUR WILLIAM, Deccoy Farm, Airms, Yorks, Farmer. June 21. Bentley & Gurdill, Gt. Ouse.

COCKROFT, CHARLOTTE, Thornton, Bradford. June 20. Ratcliffe & Co., Bradford.

COOE, MARY, Aybrook-st., Manchester-sq. June 20. Mason & Co., High Holborn.

COOKE, GEORGE, Sutton-in-Ashfield, Notts., Hosiery Manufacturer. June 30. E. S. Duxton Hopkin, Sutton-in-Ashfield, Notts.

CURRY, SAMUEL, High-st., Southall. May 26. W. G. Cooper King, 1, Broadway Bldgs., Southall.

DAINES, JOHN WILLIAM, Coothorpes, Amusement Caterer. May 31. Wilkin & Chapman, Great Grimsby.

DOWLING, GEORGE HENRY, Northam, Devon, Builder. July 1. T. A. Goaman, Bideford.

FOX, MARY ANN, Redcliffe-rd., South Kensington. June 24. Wigas, Chancery-row & Prescott, Victoria Embankment.

FOX, MARY ANNA, Plymouth. June 20. Goldsmith & Peck, Devonport.

GIBSON, HARRY, Brownside, near Burnley. June 20. A. L. Garnett, Burnley.

GOODE, MARIAN ADILA, Kempson-rd., Fulham. June 16. Dowsons, 18, Adam-st., Adelphi.

GREEN, JOSEPH, Leyton, Essex. July 1. Kerly, Sons & Karoth, 10 and 11, Austin Friars.

HARRISON, WILLIAM JAMES, Shanghai. June 16. Aird, Hood & Co., Brabant-st.

HARTLEY, EDMUND BARON, V.C., C.M.G., Southsea, Hants. July 1. Roscoe & Hinks, 11, Christopher-st.

HINCKES, SARAH ANNE, Eden-grove, Holloway. June 30. A. W. M. Colson, 68, Aldermanbury.

HOOLEY, Lieut. ARTHUR WELLISLEY, R.A.S.C., M.C. June 14. C. Howard Austin, 4, Elm-st., Temple.

HOOPER, CHARLES, Trobus, Cornwall, Farmer. June 14. Coulter Hancock, Truro.

HUGHES, MARY ANN ANDREWS, Whittington, Worcester. June 13. Garrard & Anthony, Worcester.

HUNT, WILLIAM, Gillingham, Kent. June 28. Prall, Son & Prall, Rochester.

JEESON, JOSEPH MASON, Memton, Coal Merchant. June 30. Hutchinson & Sons, Bradford.

JEFFERSON, WILLIAM, Keighley, Yorks, Jeweller. June 15. Lister & Turner, Keighley.

LAURENCE, FREDERICK, St. Leonards-on-Sea, Sussex. June 9. Rubinstein, Naah & Co., 5 and 6, Raymond-bldgs., Gray's Inn.

LEACHMAN, JAMES LAWRENCE, York. June 16. Gard, Lyell & Co., 2, Gresham-bldg.

MACKENIE, Rev. ROBERT BAILEY, Elmwood-rd., Herne Hill. July 31. Robbins, Olive & Lake, 218, Strand.

MOORE, JAMES WILLIAM, Southend-on-Sea, Builder. June 30. Gregsons & Powell, Southend-on-Sea.

NEWSOME, SAMUEL THOMAS, Aston, Birmingham, Shirt Manufacturer. June 13. Wright & Marshall, Birmingham.

O'DWYER, THOMAS FRANCIS, Clifton, Bristol. July 1. Meade-King, Cooke & Co., Bristol.

PALMER, MARY, Westbury-upon-Trym, Bristol. July 1. Meade-King, Cooke & Co., Bristol.

PENBERTON, THOMAS, Birmingham, Furniture Dealer. June 13. Wright & Marshall, Birmingham.

PERCELL, CLARA MARIA, Sparkhill, Birmingham. June 17. Acton J. Cole, Birmingham.

QUERREY, ANNIE JANE CHARLOTTE, Greencroft-gdns., Hampstead. June 18. Alfred J. S. Querkett, 165, Fenchurch-st.

QUERREY, OWEN CHARLES, Greencroft-gdns., Hampstead. June 18. Alfred J. S. Querkett, 165, Fenchurch-st.

ROBINSON, NORM STAFFORD, Gosforth, Northumberland. June 30. Watson, Burton & Corder, Newcastle-upon-Tyne.

SALFIELD, ALFRED MARTIN JULIUS ALBERT, Bickley, Kent. June 14. Letts Brothers, 8, Bartlett's-bldgs.

SHARMAN, MARIA, Wellingborough. June 30. Reid, Sharmar & Co., 52, Bedford-row.

SHARMAN, NATHANIEL FRANK, Wellingborough. June 30. Reid, Sharmar & Co., 52 Bedford-row.

SMITH, JOSEPH, Manchester. June 24. John Molesworth & Son, Rochdale.

STEWART, CHARLES FREDERICK SOMER, M.C., Southampton-row. June 30. Charles Humphries & Co., 39, Bevinghall-st.

STRANGE, HENRY, 18, Hunkerton Hall, Norfolk. June 29. Williams & James, Norfolk House, Thames Embankment.

STROBACH, HERMAN, Liverpool. June 24. Cameron, MacIver & Davie, Liverpool.

STODEN, MARTHA, Keighley, Yorks. June 14. Waddington & Clapham, Keighley.

TROOP, LUCY ANNE, Old Trafford, Manchester. June 23. Lambert & Smith, Manchester.

TINSON, ELLEN REBECCA, Ascot-under-Wychwood, Oxford. June 26. Wilkins & Toy, Chipping Norton, Oxon.

TUDENHAM, EMILY LOUISE, Cumberland-st., Pimlico, Dressmaker. June 16. Walker & Battiscombe, Bevinghall-st.

TUFTS, JORIAN ALBERT, Terrington St. Clement, Norfolk. June 20. Jarvis & Morgan, King's Lynn.

TUGGILL, HARRIET, Walton-on-Thames. June 24. Culross & Co., 13, Old Cavendish-st., Cavendish-sq.

TURNER, ARTHUR, Brighouse. June 12. Bernard H. Richardson, Brighouse.

WALKER, MARTHA, Cheetham Hill, Manchester. June 24. Wm. Walker, Manchester.

WARRER, Vice-Admiral JOHN BORLASE, Salcombe, Devon. June 21. Adams & Adams, Exeter-st., Strand.

WASE, JOSEPH, Beckton, Yorks, Brewer. June 30. Burton & Son, Bank-chmbrs., Blackfriars-rd.

WELLS, JOHN ISAAC, Ashton-upon-Mersey, Chester. June 24. John Leigh, Wells & Co., Manchester.

WILLIAMS, RICHARD HARDING, Chorlton-cum-Hardy, Manchester. June 20. E. Arthur W. Wragg, Manchester.

WILLIAMS, THOMAS JOSEPH, Redland, Bristol. Sept. 29. Fairfax Spofforth, Bristol.

WISE, THOMAS, Anglesey, Gwoport, Hants. June 19. Blake, Reed & Laphorn, Portsmouth.

WOOLLAND, MOORE, Ramsbury, Wilts. June 12. Watson, Sons & Room, 12, Bouverie-st., Fleet-st.

London Gazette.—Friday, May 23.

ALLEN JOHN, Bollington, near Macclesfield, Cotton Operative. June 20. Wm. Pimblott, Macclesfield.

ARBUENOT, MARIE CONSTANCE ELIZABETH, Billingshurst, Sussex. June 21. Stephenson, Harwood & Co., 31, Lombard-st.

ARNOLD, PETER FORESTER, Didsbury, Manchester. June 25. Hall, Hawkins, Pimblott, Brydon & Chapman, Manchester.

AULD, WILLIAM, South Shields. July 19. W. E. O. Scott & Son, South Shields.

BARR, MARTHA, Redland, Bristol. June 30. Evans & Taylor, Bristol.

BASTIANNE, MARIE, Great Russell-st. June 22. G. & G. Keith, 18, Southampton-st., Holborn.

BIRD, JOSEPH ROBERT, Kennington-In. June 27. H. P. Russell, Bexley Heath.

BLACKETT, CHARLES FRANCIS, Barthwick, Bath. June 23. Dowsons, 18, Adam-st.

BLOIS, MARGARET, Sandown, Isle of Wight. June 21. B. B. Beckingsale, Sandown.

BOLD, WILLIAM EDWARD, Rhos-on-Sea, Colwyn Bay. June 30. A. F. Brookes, Colwyn Bay.

BROWN, ROBERT, Portbury, Somerset. Aug. 1. J. H. King, Bristol.

CAMPBELL, FANNY ISABELLA, Hildside-rd., Tulse Hill Park. July 1. Alfred Armstrong, Mostyn-rd., Brixton.

CARTER, EDITH HELENE SHAIN, Felworth, Glos. June 24. Geoffrey & Oliver New, Evesham.

CASTLE, MARY, Stalybridge, Chester. June 14. Arthur Edward Grundy, Manchester.

CHADWIN, ELIZABETH, Nottingham. June 24. Martin & Sons, Nottingham.

CHARLEY, REGINALD BURTON, late care of Messrs. Cox & Co., 10, Charing-cross. June 30. Robins, Hay, Waters & Hay, 2, Lincoln's inn-fields.

CLARKE, HANNAH ANN, Norwich. July 16. W. H. Tillett & Co., Norwich.

CLARKE, MARY ANN, Norwich. July 16. W. H. Tillett & Co., Norwich.

CLARKE, ROSE ANN, Norwich. July 16. W. H. Tillett & Co., Norwich.

DEANE, JOHN, Loveday-rd., Ealing, Physician. June 23. James & James, 23, Ely-pl.

DEGE, JACOB, Balcornie, Sussex. July 1. Baker, Baker & Hawes, 117, Cannon-st.

DE HORN, Mrs. DOROTHY HELEN, Harrogate. June 28. Johnson, Raymond-Barker & Co., New-sq.

DE MATTEO, SYDNEY FRANCIS, Thames Ditton. June 30. Maitland, Peckham, Washington Fox & Hatten, Kingston-on-Thames.

DOWNS, HARRIET HARRIETT, Spondon, Derby. June 30. Hunter & Lawford, 10, Coleman-st.

DRISCOLL, WILLIAM MINCHIN, Horsham. June 30. Lewis & Lewis, Ely-pl.

ELLIOTT, CHARLES, Stainforth, Yorks., Farmer. July 1. J. Broughton Kesteven, Doncaster.

ENGLAND, CLIFFORD, Waterloo, Lancaster. July 1. George B. Cummins, Liverpool.

ENTWISTLE, JOSEPH, Swinton, Lancs. May 31. John Knight, Swinton.

GILBERT, JOHN, Liverpool, Stock and Share Broker. June 30. Jno. C. Wilson, Liverpool.

GILL, EVANS LEONARD, Queen Victoria-st. June 30. Herbert Smith 60, Mark-l.

GROSE, Capt. CHARLES GEORGE, late Second Lieutenant in His Majesty's 9th West Yorkshire Regiment. June 24. Kingsbury & Turner, 371, Brixton-rd.

HALE, JAMES HOWLEY, Ashley-gdns., Westminster. J.P. June 25. D'Alton & Conell, 11, Stephen's-gn., Dublin.

HARRISON FLORENCE ANNIE, Morther Tyddl. June 30. Jerman & Thomas, Exeter.

HAUD, JOHN WATSON, Rutland-rd., Harrow, Engineer. June 14. Parkers & Hammond, 30, New Broad-st.

HOLMES, EDWIN ALBERT, Tottenham. June 30. P. Bernard Skeels, 1, Gresham-bldgs.

HOSMICE, ROBERT JAMES, Steele's-rd., Haverstock-hill. June 30. Bird & Eldridges, 10, Great James-st.

ISAAC, DAVID, Derby. June 30. Moody & Woolley, Derby.

JONES, CATHERINE LEWIS, Liverpool. June 10. David Thomas, Llanrwst.

KAIN, EDGAR NATHAN RICHARD, Gresham House, Old Broad-st., Solicitor. June 30. Morley, Shireff & Co., 53, Gresham House, Old Broad-st.

LA THANOCK, ANNIE REYNOLDS, Boscombe, Hants. June 24. A. Marshall Lister, 17, Thavies-inn, Holborn-cir.

LEIGH, WILLIAM, Bourne-mouth. June 28. Chapman, Roberts & Beck, Manchester.

MCLEAN, MARY JANE, Hamilton-ter. July 3. Smith, Russell, Dods & Bockett, 9, John-st., Bedford-rd.

MCCLOGGILL, EUGENE, Lombard-st. June 21. Stephenson, Harwood & Co., 31, Lombard-st.

MITCHELL, MARGARET, Caerphilly, Glam., Grocer. June 21. Gilling & Goodfellow, Cardiff.

MOJOY, WILLIAM HOWARD JOHN, Aldermanbury. June 23. Biddle, Thorne, Welford & Gait, 22, Aldermanbury.

MORTON, WILLIAM ELLERINGTON, Liverpool, Licensed Victualler. June 19. T. J. Smith & Son, Liverpool.

MRS. LEONARD JULIUS, Acers, Gold Coast Colony, Deputy Controller of Customs. Aug. 21. Lawrence, Webster, Messer & Nicholls, 14, Old Jewry-chmbrs.

NICHOLSON, SARAH JANE, Wrottesley-rd., Willesden. June 23. Partridge & Cockram, Tiverton, Devon.

OAKLEY, ERNEST JAMES SLATER, Fleet, Hants, Draper. June 24. Ernest Naah, Fleet, Hants.

O'KINLEY, PETER, Bentinck-st., Cavendish-sq. July 1. Ellis & Ellis, 10, Little College-st.

ORCHARD, EDWARD, Bedford Park, Middx. June 30. C. B. Kitchen, 40, Chancery-la.

ORCHARD, FANNY, Bedford Park, Middx. June 30. C. D. Kitchen, 40, Chancery-la.

OWSTON, WILLIAM ALBERT (Senior), Dartmouth-rd., Forest Hill. June 24. C. W. Dommett & Son, 46, Gresham-st.

PARKER, JOHN, Underhill-rd., East Dulwich. June 14. Swepstone, Stone, Barber & Ellis, 9, St. Helens-pl.

PARRINGTON, EDWARD, Scarborough. June 25. Medley, Drawbridge & Co., Scarborough.

PICKWOOD, LILIA LACRA PICKWOOD WILLIAMSON, Eastbourne. June 21. Stephenson, Harwood & Co., 31, Lombard-st.

POPE, JENNIE LOUISE, Manchester. June 21. Heckin, Beckton & Hockin, Manchester.

POZON, ELIZA, Blackpool. June 23. H. I. Parry & Sons, Blackpool.

PRYDE, EDWARD ROBERT SEYMOUR, Horndean, Hants. June 30. Crose & Sons, 7, Lancaster-pl., Strand.

REMY, WILHELM THEODORE, Princes-rd., Wimbledon. June 22. Murray, Hutchins & Co., 11, Birch-in-la.

RISIER, JOSEPHAN, Uxbridge-rd., Shepherd's Bush. June 24. Leoni & Deards, 31, Bedford-rd.

ROBERTSON, MALCOLM MACMURDOCH, Liscard, Wallasey, Chester, Merchant Tailor. June 30. G. H. Hindley, Liverpool.

ROPER, FRANK, Street, Somerset, Mechanical Engineer. June 30. William Nixon, Glastonbury.

SAVILLE, ALLEN, Birkenshaw, Yorks., Hay and Straw Merchant. June 25. Cadman, Grylls & Cadman, Gomersal, near Leeds.

SECRETAN, GEORGE WILLIAM OSCAR, Tufnell Park-rd., Photographer. June 21. Walter Mackell & Co., 7, John-st., Bedford-rd.

SIMPSON, CAROLINE ELISIE ANNE, Reigate. June 21. Stephenson, Harwood & Co., 31, Lombard-st.

SOLOMONS, MARCUS, Bushey, Herts. June 18. Sedgwick, Turner, Swarder & Wilson, Watford.

STARLING, HARRIET, Norwich. June 30. L. W. English, Norwich.

STENNETT, WILLIAM CLARKE, Victoria-st. June 28. Foster & Wells, Aldershot.

SUMMERS, MADDIN, Moscow, Russia. June 30. Hewitt, Woolcott & Chown, 158, Lendenhall-st.

SWINDLEY, JOHN EDWARD, Esher, Surrey. June 30. Peters & Ellis, 24, Guildhall-chmbrs.

TEFF, BENET, Rochester. June 24. Rochester, Pusey & Co., 90, Cannon-st.

WAGO, ARTHUR, Hove, Banker. June 30. Norton, Rose, Barrington & Co., 574, Old Broad-st.

WALSH, THOMAS, Stretford, Lancs. July 5. Lawson, Coppeck & Hart, Manchester.

WEBBER, CHARLOTTE ASPASIA, Bishopston, Bristol. July 7. J. H. King, Bristol.

WHEATLEY, HARRIET, St. Leonards, near Glenelg, South Australia. June 21. Downer & Johnson, 428, Salisbury House, London Wall.

WILKINSON, HENRY, Bristol. June 30. Evans & Taylor, Bristol.

WINGATE, MALCOLM ROY, Dunbar, Haddington, N.B. June 22. Thorold, Brodie & Bonham-Carter, 4, Regent-st.

WOOD, J. H. King, Bristol.

WRIGHT, J. H. King, Bristol.

YOUNG, J. H. King, Bristol.

ASKEW, J. H. King, Bristol.

ATKINSON, J. H. King, Bristol.

BARTON, J. H. King, Bristol.

BEACH, J. H. King, Bristol.

BELL, J. H. King, Bristol.

BLAKE, J. H. King, Bristol.

BRYSON, J. H. King, Bristol.

BURTON, J. H. King, Bristol.

CATER, J. H. King, Bristol.

CAVE, J. H. King, Bristol.

CURIE, J. H. King, Bristol.

CHIVY, J. H. King, Bristol.

CLARK, J. H. King, Bristol.

CRADOCK, J. H. King, Bristol.

CHAPMAN, J. H. King, Bristol.

CROSBY, J. H. King, Bristol.

CROWTHER, J. H. King, Bristol.

CURTIS, J. H. King, Bristol.

DAVIES, J. H. King, Bristol.

DICKENS, J. H. King, Bristol.

DOWSON, J. H. King, Bristol.

ELFORD, J. H. King, Bristol.

FABRY, J. H. King, Bristol.

FISKE, J. H. King, Bristol.

GIBBS, J. H. King, Bristol.

GLEDDE, J. H. King, Bristol.

HINCHLIFF, J. H. King, Bristol.

HITCHCOCK, J. H. King, Bristol.

HODGSON, J. H. King, Bristol.

JENNINGS, J. H. King, Bristol.

BLANK, E. Carey, E.

BRETT, E. Carey, E.

COURT, E. Carey, E.

CHARTER, E. Carey, E.

SMITH, H. May 2

OFF, H. May 2

BOLTON, A. keeper

WABO, H. Stock

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WOOD, HARRIET JULIA, Carlton, Nottingham. June 24. Martin & Sons, Nottingham.
WRIGHT, SAMUEL, Moulton St. Mary, Norfolk. Farmer. June 10. W. H. Tillett & Co., Norwich.
YOUNGSHAW, EMMA, Handsworth, Birmingham. June 30. Johnson & Co., Birmingham.

London Gazette.—TUESDAY, May 27.

ASH, LOUISA, Herne Hill. July 10. Waller & Thornback, Southampton.
ATKINSON, JOSEPH, Parkgate, near Rotherham, Yorks. June 21. Jackson & Jackson, Rotherham.

BARTHAM, HOLLAND, Horsford, Norfolk. July 1. W. H. Tillett & Co., Norwich.
BRACHAN, MARGARET HENRIETTA, Gloucester. June 30. A. D. K. Godwin, Gloucester.
BELL, JOHN DOBREE, Carlyle-sq., Chelsea. July 10. Jackson & Monk, Middlesbrough.

BLAKE, JOHN CHARLES, Oxford. July 1. Deane, Lamb & Pearce Gould, Chancery-lane.
BUTSON, GEORGE FREDERICK, Ewell, near Dover. June 27. Mowll & Mowll, Dover.
BURDEKIN, THOMAS FREDERICK, Sheffield. July 7. Wm. Irons, Sheffield.
CATER, ELIZABETH, Cotton, Suffolk. June 30. Geo. Lyne & Sons, Dias, Norfolk.
CAVE, RICHARD, Woodpecker-rd., New Cross, Tobaccoist. June 21. Howard & Shelton, Fore-st.

CHIEF, HENRI ADOLPH DANIEL, Cardiff, Blacksmith. July 1. C. A. Hyton, Cardiff.
CHIVERS, CHARLES WILLIAM, Penance. June 30. A. W. H. Harvey, Penance.
CLARK, GEORGE CLAUD, Sevenoaks. June 20. Edgar H. Wybroo, Liverpool st. Station.

CRADDOCK, JOHN, Brownhills, near Walsall, Shopkeeper. July 7. H. Russell & Son, Lichfield.
CRAFTS, JOHN ROBERT, Manningham, Bradford. June 30. A. D. McGuinness, Bradford.

CROSBY, CHARLES, Sawdon, Yorks., Farmer. June 10. Tasker, Hart & Munby, Scarborough.
CROWTHER, WILLIAM HARDING, Bussage, Gloucester. June 30. Ball, Smith & Payne, Stroud, Gloucester.

CURTIS, ELIA, Gloucester. June 30. H. W. Grimes, Gloucester.
DAVIES, REV. WILLIAM JAMES, Cardiff. June 28. Gwilym James, Llewellyn & Co., Merthyr Tydfil.

DICKINSON, ELEANOR GERALDINE THICKESSE, Worthing. June 23. Charles, Malcolm & Holmes, Worthing.
DOWNSON, WALTER, Hatfield, Sussex, Solicitor. July 1. Dawson & Co., New-sq., Lincoln's inn.

ELFORD, ANN TORRIS, Torquay. June 30. Stanfield & Stanfield, Torquay.
FAREY, PHILIP WALTERS, Hampstead. June 30. Honey & Co., 42, New Broad-st.
FISH, WILLIAM HENRY, Queen's Gate-gdns., South Kensington. June 24. Maw, Redman & Co., 6, South-sq., Gray's inn.

GIBBS, FRANK HENRY, Gloucester, Bookseller. June 24. Steel & Broom, Cheltenham.
GLIDDEN, ELLEN, West Hartlepool. June 30. Jos. H. Smith, West Hartlepool.
HINCHELLE, WALTER, Golden-sq., Regent-st. June 24. Richardson, Sadlers & Callard, 3, St. James's-st.

HITCHCOCK, ANTONETTA MARIA, Hove, Sussex. June 24. Guillaume & Sons, 9, Salisbury-sq., Fleet-st.
HOODSON, ELIZABETH, Bradford. June 28. Peckover, Scriven & Co., Leeds.

JAMES, VIOLET ERNESTINE, Porten-pl., Connaught-sq. July 4. St. Barbe Sladen & Wing, 7, Queen Anne's-gate.
JENNINGS, SOPHIA, Bourne-mouth. June 27. Trevanion, Curtis & Ridley, Bourne-mouth.

JOYNSON, HANNAH HOLT, Hale, Altrincham. June 30. Taylor, Kirkman & Main-price, Manchester.
KENDALL, LAURA, West Tarring, Worthing. June 30. Thomas Eggar & Co., Brighton.

KNOTT, GREGORY ST. JOHN, Addlestone, Surrey. June 30. Monier-Williams, Robinson & Milroy, 6 and 7, Great Tower-st.
KORINSKY, ISAAC, Lombard-st., Whitechapel, Tobaccoist. June 31. Howard & Shelton, Fore-st.

LAMBERT, EMILY MARGARET, Torquay. June 30. J. Watson Stocker, 150, Fenchurch-st.
LION, ALEX. A., Compton-ter, N. June 30. G. M. Lion, 250, Elgin-av., Maida-hill.

MANNON, JANE, Kingston-on-Thames. July 3. J. Sackville Bell, Kingston-on-Thames.
MOLINUX, MARIA ELIZABETH, Liverpool. June 27. Dunderdale & Dehn, 85, London-wall.

PETERLIN, JOHN, Wigan. July 18. Peace & Ellis, Wigan.
PIPER, CHARLES WILSON, Blackheath. June 30. Whites & Co., 28, Budge-row.
PRESTAGE, THOMAS, Bewick, Manchester. June 25. Edwin Almond & Sons, Manchester.

PRIOR, JOSEPH, Cambridge, M.A. Sept. 1. Ginn & Co., Cambridge.
REIVE, ANDREW, North Shields, Ironmongers' Traveller. June 27. Brown & Holliday, North Shields.

SEARCH, ROBERT DRIDEN, Verney, Vaud, Switzerland. July 1. Wordsworth, Russell & Shaw, 72, Old Broad-st.
SMITH, MARIAN FANNY, Clifton, Bristol. June 27. H. H. Lowther, Bristol.

SYRANOE, FANNY ELIZABETH, Shrewsbury-rd., Bayswater. June 24. Ford, Lloyd, Bartlett & Michelmore, 38, Bloomsbury-sq.
TAYLOR, CHARLES WARDROPE, South Shields, Engineer. July 18. Newlands & Newlands, Jarrow, Durham.

TEAMS, JULIA MARIA, Clifton, Bristol. July 3. Meade-King, Cooke & Co., Bristol.
VARIAM, WILLIAM, Seabam Harbour, Durham. June 28. W. A. Ellis, Sunderland.
VEDRAL, EUGENE, Wimsford, Chester, Fish Dealer. June 30. Holland, Holland & Frost, Wimsford.

WILLIAMSON, ROBERT, Kersal, Manchester. June 24. Eustace B. Bessley, Manchester.
WILSON, GEORGE, Horsforth, near Leeds. July 12. Nelson, Eddisons & Lupton, Leeds.

WILSON, JOHN, Northampton. June 21. J. & C. Markham, Northampton.
WILSON, MARY GEORGINA, Buckland-cres., South Hampstead. July 1. Wordsworth, Russell & Shaw, Old Broad-st.

WOOLDRIDGE, WILLIAM JOHN, Billingshurst, Sussex. July 1. Percy G. Eager, Horsham.
WRIGHT, CHARLES ROBERT, Lancaster-pl., Strand. July 7. Pakeman, Son & Reed, 11, Ironmonger-lane.

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM, STORR & SONS (LIMITED)**, 26, King-street, Covent-garden, W.C. 2, the well-known valuers and chattel auctioneers (established over 100 years), have a staff of Expert Valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-à-brac, a speciality.—[ADVT.]

Bankruptcy Notices.

London Gazette.—FRIDAY, May 10.

FIRST MEETINGS.

BLAKE, EVA, Bath. May 27 at 12. Bankruptcy-bldgs., Carey-st.
BUTTE, ERNEST, Worthington. May 27 at 10.15. County Court Office, Worthington.
CHARITY, GEORGE THOMAS, Stow, Lines, Newsagent. May 27 at 12. Off. Rec., 10, Bank-st., Lincoln.
SMITH, HARRY, Leeds, Tailor's Cutter. May 26 at 11. Off. Rec., 24, Bond-st., Leeds.

ADJUDICATIONS.

BOLTON, ALBERT EDWARD, Birkenhead, Chester, Book-keeper. Birkenhead. Pet. April 15. Ord. May 13.
MABO, HENRY DARWIN CHAWNER, Farley, Surrey, Stockbroker's Clerk. Croydon. Pet. Feb. 26. Ord. May 13.

MOSE, IVOR HOPKIN, Brynnoch, near Neath, Farmer. Neath and Aberavon. Pet. May 14. Ord. May 14.
WRIGHTSON, THOMAS, Stokesley, Yorks, Builder. Stockton-on-Tees. Pet. May 13. Ord. May 13.

London Gazette.—TUESDAY, May 20.

RECEIVING ORDERS.

READ, CHARLES, Victoria-st., Westminster, Engineer. High Court. Pet. Mar. 18. Ord. May 15.
REIKOFF, VASSILI, Finchley-rd. High Court. Pet. Aug. 20. Ord. May 8.
SPARKES, ARTHUR GROVE, Newport, Mon., Cinema Proprietor. Newport, Mon. Pet. Feb. 21. Ord. May 14.
STUART, DUDLEY, America-sq., Minorities, Merchant. High Court. Pet. Feb. 14. Ord. May 1.
WALFORD, WALTER SHIRLEY, Spratley, Yorks. Kingston-upon-Hull. Pet. May 15. Ord. May 15.

FIRST MEETINGS.

BAINBRIDGE, GEORGE, Brough, Westmorland, Lieutenant. R.A.F. May 28 at 11.30. Off. Rec., 16, Cornwallis-st., Barrow-in-Furness.

CLELAND, ARTHUR C. S., Field Green, Hawkhurst, Kent. May 30 at 2.30. Off. Rec., 124, Marlborough-pl., Brighton.

PAINE, HERBERT NORMAN, Ripon, Yorks, Army Officer. May 28 at 1. Off. Rec., Court-chambers, Albert-rd., Middlesbrough.

READ, CHARLES, Victoria-st., Westminster, Engineer. May 30 at 12. Bankruptcy-bldgs., Carey-st.
WALFORD, WALTER SHIRLEY, Rugeley Camp, Staffs, Clerk in Holy Orders. May 30 at 11.30. Off. Rec., York City Bank-chambers, Lowgate, Hull.
WRIGHTSON, THOMAS, Stokesley, Yorks, Builder. May 29 at 12. Off. Rec., Court-chambers, Albert-rd., Middlesbrough.

ADJUDICATIONS.

ROBIN, ANNIE RANDALL, Silverdene, Otley, Suffolk. Ipswich. Pet. April 3. Ord. May 15.
SMITH, JAMES FREDERICK, Edgbaston, Birmingham, Factor. Birmingham. Pet. April 24. Ord. May 13.
SPARKES, ARTHUR GROVE, Newport, Mon., Film Renter. Newport, Mon. Pet. Feb. 21. Ord. May 16.
WALFORD, WALTER SHIRLEY, Rugeley Camp, Staffs. Kingston-upon-Hull. Pet. May 15. Ord. May 15.

THE LICENSES AND GENERAL INSURANCE CO., LTD.

CONDUCTING THE INSURANCE POOL for selected risks.

FIRE, BURGLARY LOSS OF PROFIT, EMPLOYERS' FIDELITY, GLASS, MOTOR, PUBLIC LIABILITY, etc., etc.

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Suitable Clauses for Insertion in Leases and Mortgages of Licensed Property, settled by Counsel, will be sent on application.

For Further Information, write: **24, MOORGATE ST., E.C. 2.**

London Gazette.—FRIDAY, May 23.

RECEIVING ORDERS.

BREED, GEORGE, Sandy, Beds., Fruit and Fish Salesman, Bedford. Pet. May 20. Ord. May 20.
 CURTIS, WILLIAM, Kilnsey, near Skipton, Yorks., Photographic Publisher, Bradford. Pet. May 20. Ord. May 20.
 DAVIES, FRANK MAWSON, Edburton, Small Dale, near Brighton, Farmer, High Court. Pet. April 7. Ord. May 20.
 DUNN, EDWARD, Birmingham, Draper, Birmingham. Pet. May 20. Ord. May 20.
 HOLLOWAY, SAMUEL JAMES, Ringmer, Sussex, Lewes. Pet. April 29. Ord. May 20.
 HOPKINS, CHARLES DONALD, and KALLENBORN, FREDERICK JAMES, Stanhope-st., Cabinet Makers, High Court. Pet. May 20. Ord. May 20.
 HOWELL, WILLIAM JOHN, Swansea, Joiner, Swansea. Pet. May 20. Ord. May 20.
 IRWIN, HENRY SEBUTT, Buckingham-gate, High Court. Pet. Dec. 20. Ord. May 21.
 JACOBS, HERBERT MOURICE, Gerrard-st., Leicester-sq., Music Hall Agent, High Court. Pet. Sept. 23. Ord. May 21.
 KNOWLES, QUINCY CYRIL, Ashton-under-Lyne, Ashton-under-Lyne. Pet. May 19. Ord. May 19.
 MARSHALL, ROWLAND ALFRED, Baker-st., High Court. Pet. April 28. Ord. May 21.
 SMITH, JOHN HENRY CAMPBELL, Handsworth, Birmingham, Engineer, Birmingham. Pet. May 20. Ord. May 20.
 WHITNEY, JOSEPH, Wigsley, near Harby, Notts, Baker Nottingham. Pet. May 19. Ord. May 19.

FIRST MEETINGS.

BLAIR-FRIST, PHILIP, Prenton, Chester, June 3 at 11. Off. Rec., Union Marine-bldgs., 11, Dale-st., Liverpool.
 CURTIS, WILLIAM, Kilnsey, near Skipton, Yorks., Photographic Publisher, May 30 at 11. Off. Rec., 12, Duke-st., Bradford.
 DAVIES, FRANK MAWSON, Edburton, Small Dale, near Brighton, Farmer, June 2 at 12. Bankruptcy-bldgs., Carey-st.
 HOPKINS, CHARLES DONALD, and KALLENBORN, FREDERICK JAMES, Stanhope-st., Cabinet Makers, June 2 at 12. Bankruptcy-bldgs., Carey-st.
 IRWIN, HENRY SEBUTT, Buckingham-gate, June 3 at 12. Bankruptcy-bldgs., Carey-st.
 JACOBS, HERBERT MOURICE, Gerrard-st., Leicester-sq., Music Hall Agent, June 2 at 11. Bankruptcy-bldgs., Carey-st.
 MARSHALL, ROWLAND ALFRED, Baker-st., June 5 at 11. Bankruptcy-bldgs., Carey-st.
 MOSES, IVOR HOPKIN, Bryncoch, near North, Farmer, May 31 at 11. Off. Rec., Government-bldgs., St. Mary's-st., Swansea.
 REBIBOV, VASSILIL, Finchley-rd., June 6 at 11. Bankruptcy-bldgs., Carey-st.
 SEABT, DUDLEY, American-sq., Minorities, Merchant, June 6 at 12. Bankruptcy-bldgs., Carey-st.
 Amended Notice substituted for that published in the London Gazette of April 8, 1919.
 STURLEY, ROBERT, Stratford, Essex, Manufacturers' Agent, (As previously gazetted.) Bankruptcy-bldgs., Carey-st.
 Amended Notice substituted for that published in the London Gazette of April 11, 1919.
 ROSEN, PHILLIP, Duke-st., Manchester-sq., Ladies' Costuriser, (As previously gazetted.) Bankruptcy-bldgs., Carey-st.

ADJUDICATIONS.

BLANK, EVA, Bath, High Court. Pet. April 4. Ord. May 16.
 BREED, GEORGE, Sandy, Beds., Fruit and Fish Salesman, Bedford. Pet. May 20. Ord. May 20.
 COPESTAKE, J., Godliman-st., General Merchant, High Court. Pet. March 17. Ord. May 16.
 CURTIS, WILLIAM, Kilnsey, near Skipton, Yorks., Photographic Publisher, Bradford. Pet. May 20. Ord. May 20.
 DUFFIELD, SARAH ALICE, Great Winchester-st., General Merchant, High Court. Pet. Dec. 12. Ord. May 14.
 DUNN, EDWARD, Birmingham, Draper, Birmingham. Pet. May 20. Ord. May 20.
 HOPKINS, CHARLES DONALD, and KALLENBORN, FREDERICK JAMES, Stanhope-st., Cabinet Makers, High Court. Pet. May 20. Ord. May 20.
 HOWELL, WILLIAM JOHN, Swansea, Joiner, Swansea. Pet. May 20. Ord. May 20.
 McMILLAN, ERNEST ALEXANDER, Quality-court, Chancery-la., High Court. Pet. Feb. 14. Ord. May 21.
 MOWAT, WILLIAM, Maidenhead, Timber Merchant, Windsor. Pet. April 26. Ord. May 19.
 READ, CHARLES, Victoria-st., Engineer, High Court. Pet. March 18. Ord. May 17.
 SMITH, JOHN HENRY CAMPBELL, Handsworth, Birmingham, Engineer, Birmingham. Pet. May 20. Ord. May 20.

SWART, WOLFF, Victoria Park-rd., South Hackney, Leather Goods Manufacturer, High Court. Pet. April 8. Ord. May 15.

TURNER, WILLIAM DERRINGTON, Green-st., Leicester-sq., High Court. Pet. Dec. 11. Ord. May 17.
 WHITNEY, JOSEPH, Wigsley, near Harby, Notts, Baker, Nottingham. Pet. May 19. Ord. May 19.

Amended Notice substituted for that published in the London Gazette of May 13.
 CALLARD, ELIZA, Strand, High Court. Pet. May 9. Ord. May 9.

London Gazette.—TUESDAY, May 27.

RECEIVING ORDERS.

AVERY, WILLIAM JAMES, Gloucester, Labourer, Gloucester. Pet. May 23. Ord. May 23.
 GILFEX, H. VIVIAN, Orme-st., Bayswater, High Court. Pet. Dec. 28. Ord. May 22.
 HAMMOND, ARTHUR, Buglawton, Farmer, Macclesfield. Pet. May 20. Ord. May 20.
 WATTS, ERNEST CHARLES, New Malden, Surrey, Kingston-on-Thames. Pet. May 2. Ord. May 22.

Amended Notice substituted for that published in the London Gazette of May 23.

DUNN, EDWARD, Birmingham, Draper, Birmingham. Pet. May 20. Ord. May 20.

FIRST MEETINGS.

CASKEY, JAMES EDGAR, The 56th Battery, R.F.A., Woolwich, Quartermaster-Sergeant, June 5 at 10.45. Court House, Luton.
 GILFEX, H. VIVIAN, Orme-st., Bayswater, June 6 at 12. Bankruptcy-bldgs., Carey-st.
 HOLLOWAY, SAMUEL JAMES, Hailsham, Sussex, June 4 at 2.30. Off. Rec., 12a, Marlborough-pl., Brighton.
 SPARKES, ARTHUR GROVE, Newport, Mon., Film Renter, June 3 at 11. Off. Rec., 144, Commercial-st., Newport, Mon.
 WATTS, ERNEST CHARLES, New Malden, Surrey, June 3 at 11. 132 York-rd., Westminster-bridge-rd.

Amended Notice substituted for that published in the London Gazette of May 20.

PAINE, HERBERT NORMAN, Ripon, Yorks, Army Officer, May 28 at 12. Off. Rec., Court-chambers, Albert-rd., Middlesbrough.

ADJUDICATIONS.

AVERY, WILLIAM JAMES, Gloucester, Labourer, Gloucester. Pet. May 23. Ord. May 23.
 HAMMOND, ARTHUR, Buglawton, Chester, Farmer, Macclesfield. Pet. May 20. Ord. May 20.
 HOLLOWAY, SAMUEL JAMES, Hailsham, formerly Licensed Victualler, Lewes and Eastbourne, Pet. April 29. Ord. May 23.
 KNOWLES, QUINCY CYRIL, Ashton-under-Lyne, Accountant, but at present employed at Ashton-under-Lyne Employment Exchange, Ashton-under-Lyne. Pet. May 19. Ord. May 22.
 ROOF, JOHN, Herne Bay, Canterbury. Pet. Mar. 22. Ord. May 21.
 TRIST, E. J. (Male), Middlesbrough, Master Mariner, Middlesbrough. Pet. Feb. 3. Ord. May 23.
 Amended Notice substituted for that published in the London Gazette of May 20.
 WALFORD, WALTER SIBBLY, Rugeley Camp, Staffs., Clerk in Holy Orders, Kingston-upon-Hull. Pet. May 15. Ord. May 15.

Amended Notice substituted for that published in the London Gazette of May 23.

DUNN, EDWARD, Birmingham, Draper and Tailor, Birmingham. Pet. May 20. Ord. May 20.

ADJUDICATION ANNULLLED.

MACKIE, GERARD, Finchurch-st., High Court. Rec. Ord. Oct. 30, 1918. Adjud. Nov. 20, 1918. Annul. and Resc. May 21, 1919.

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